ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE

Town of Merrimac

For the Year Ending December 31

1947

LAWRENCE, MASS.
The WOOD PRESS, Inc.
1948

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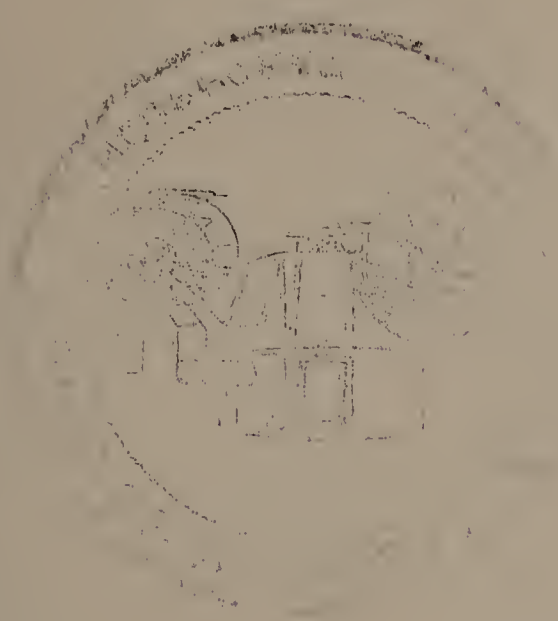
Town of Merrimac

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DIRECTORY OF TOWN OFFICERS

ELECTED OFFICERS

Moderator
Clifford R. Howe

Selectmen
Kenneth E. Haskell J. Arthur Ollis Ralph L. Buzzell

Board of Public Welfare
Hazen M. Emery Ellen M. Wallace Harriett F. Bigelow

Assessors
George B. Crofut Term Expires 1950
Roscoe Child Term Expires 1949
Clifford R. Howe Term Expires 1948

Town Clerk
C. Howard Phillips

Tax Collector
Wilfred G. Journeay Term Expires 1949

Town Treasurer
Roy C. Journeay

Municipal Light Commissioners
Ulysses N. Corson Term Expires 1950
Dale W. Blackden Term Expires 1949
Charles A. Lancaster Term Expires 1948

Board of Water Commissioners
Ulysses N. Corson Term Expires 1950
Dale W. Blackden Term Expires 1949
Charles A. Lancaster Term Expires 1948

School Committee
Howard DeLong Term Expires 1950
Edwin E. Leidich Term Expires 1949
Annie L. Tucker Term Expires 1948

Trustees of Cemetery

Clifton V. Bixby	Term Expires 1950
Cecil E. Welch	Term Expires 1949
E. Clifton Hargraves	Term Expires 1948

Trustees of Public Library

Barbara N. Adams	Term Expires 1950
Isaiah Chase	Term Expires 1950
Alvin F. Heath	Term Expires 1949
Chester E. Whiting	Term Expires 1949
Abbie W. Sargent	Term Expires 1948
Grace F. Gibbs	Term Expires 1948

Trustees of Kimball Park

John L. Hirst	Term Expires 1950
Arthur D. Lockwood	Term Expires 1949
Herbert C. McIlvin	Term Expires 1948

Playground Commission

George D. Currier	Term Expires 1952
George H. K. Nicol	Term Expires 1951
Leon L. Dow	Term Expires 1950
Bernard A. Morgan	Term Expires 1949
Edgar P. Sargent	Term Expires 1948

Constables

Edward J. O'Keefe George R. Buzzell
Alexander M. Sullivan

Surveyors of Lumber and Measurers of Wood and Bark

Edson C. Walker George R. Hoyt Richard E. Sargent

Tree Warden

Samuel C. Doust

CIVIL SERVICE TENURE

Chief of Police Edward J. O'Keefe

OFFICERS APPOINTED BY SELECTMEN

Night Watchman

Fred A. Smith

Special Police

Clayton Turner John P. Gilmore Leon L. Dow
Almon Pickard Roscoe Child Clarence O. Libby
Rodney Fitzgerald Louis B. Davis John Hutchins
Fred A. Seymore Ronald C. Sarasin George R. Buzzell
George W. Goldsmith Harold M. Waterhouse
William L. Andrews Alexander M. Sullivan

Sworn Weighers

Ralph L. Buzzell David W. Stewart
Charles A. Follansbee Byron H. Sargent
George L. Sargent Kenneth E. Haskell
Mrs. Isabel C. Knight Francis H. Tidd

Town Accountant

W. Harold Whiting

Fence Viewers

E. Palmer Sargent William J. Battis

Public Health Nurse

Mrs. Mary D. Flynn

Dog Officer

Clayton Lamb

Engineers of Fire Department

Harry E. Ryerson Frank M. Hargraves
George R. Buzzell

Inspector of Milk, Slaughtering and Animals

George R. Hoyt
* John Hutchins

* Fill unexpired term of George R. Hoyt

Inspector of Wires

Ulysses N. Corson

Sealer of Weights and Measures

Harold M. Waterhouse

Moth Superintendent

Samuel C. Doust

Forest Fire Warden

Louis B. Davis
* Harry E. Ryerson

* Fill unexpired term of Louis B. Davis

Burial Agent

Charles J. Vincent

Service Officer

Charles J. Vincent

Superintendent of Streets

Charlie E. Wallace

Town Forest Committee

James T. Colgan	Term Expires 1950
Russell B. Kelly	Term Expires 1949
Samuel C. Doust	Term Expires 1948

Registrars of Voters

George W. Berry	James P. Flynn
Burton C. Lafaver	C. Howard Phillips

Janitor of Town Hall

Guy Sheldon

Jury List

The following Jury List for the calendar year beginning July 1, 1947 has been prepared by the Merrimac Selectmen in compliance with Chapter 234, Section 4 of the General Laws and adopted June 30, 1947.

Harold E Anderson, Nichols Street, Engineer
Lloyd W. Buzzell, East Main St., Bus Driver
Theodore R. Chase, Church St., Supt. Wood Heel
Ulysses N. Corson, West Main St., Foreman
George D. Currier, Prospect Hill, Leather Worker
Frederick E. Gibbs, Locust St., Shoe Worker
Ralph K. Hawkes, Green St., Bus Driver
John H. Hughes, School St., Bus Repair
John W. Kirkpatrick, Grove St., Bus Work
Burton C. Lafaver, Lincoln St., Salesman
Charles E. Morse, Church Street, Retired
Almon E. Pickard East Main Street, Radio Repair
Lincoln M. Ross, Birch Meadow Road, Mechanic
George E. Smith, Broad St., (Port), Mechanic
Arthur G. Trefethen, Walnut Street, Painter
Charles J. Vincent, Currier Ave., Navy Yard
Elbert E. McConnell, Summer Street, Mechanic
Irving M. Manning, Locust Grove Ave., Mechanic
Chester A. Carter, Pleasant St. (Port), Laborer
Charles E. Sullivan, East Main Street, Electrical Worker
Leigh P. Allen, Mill Street, Mechanic
Forrest A. Morse, West Main Street, Mechanic
Carl M. Ordway, Church Street, Mechanic
E. Palmer Sargent, Bear Hill Road, Engineer
John S. Pease, Locust Grove Ave., Mechanic
Thomas H. Chaff, East Main Street, Bus Mechanic
Moses B. Merrill, Prospect Street, Fireman
P. Leo Noone, Pleasant Street, Mail Carrier
Lionel A. Desmarais, Locust Grove Ave., Mechanic

Kenneth E. Haskell
J. Arthur Ollis
Ralph L. Buzzell
Selectmen of Merrimac

SELECTMEN'S REPORT

To the Citizens of the Town of Merrimac:

The seventy-second annual report of the Town of Merrimac is herewith presented for your consideration in accordance with Chapter 40, Section 49, of the General Laws of Massachusetts.

The Board of Selectmen organized for the year as follows:

Kenneth E. Haskell Chairman
J. Arthur Ollis Clerk
Ralph L. Buzzell Other Member

The Board also organized with the same officers as a Board of Health and Board of Veterans Benefits. W. Harold Whiting was designated as Agent of the Board of Health.

We have finished the year with no outstanding debt and a good cash balance, and have been able to carry the programs through as voted by you at the last annual town meeting. The report of these expenditures will be found in the Town Accountant's report.

We wish to thank the Department of Corporations and Taxation, the Bureau of Accounts, and all the local departments for their cooperation during the past year. We also wish to express our appreciation to W. Harold Whiting who as well as performing his own duties efficiently has through his cooperation helped us to fulfill our duties in many ways.

We have tried in all ways to run the affairs of the Town in all our various departments as we felt was to the best interests of the taxpayers.

Respectfully submitted,

KENNETH HASKELL
J. ARTHUR OLLIS
RALPH L. BUZZELL

Selectmen of Merrimac.

REPORT OF CHIEF OF POLICE

To the Honorable Board of Selectmen:

Gentlemen:

As Chief of the Police Department of the Town of Merrimac, I hereby submit the annual report of the Department for the year 1947.

There were 53 automobile accidents reported, in which 42 persons were injured, 3 were pedestrians.

Miscellaneous Business

Assistance to other Police Departments	28
Assistance to Medical Examiner	3
Complaints Investigated	266
Doors and Windows found open and secured	53
Dead bodies found	3
Days at District Court (Chief)	47
Days at Superior Court (Chief)	2
Days at U. S. District Court (Chief)	1
Days at Probate Court (Chief)	3
Days at District Court (Patrolman)	7

Days at District Court (Special Officers)	10
Days at Superior Court (Special Officers)	1
Days at U. S. District Court (Special Officers)	1
Disturbance suppressed without arrest	11
Defects in Streets reported	2
Escorts furnished processions	1
Headlight and brake inspections held	4
Injured and sick persons assisted	21
Lights furnished dangerous places	2
Lost and runaway returned to parents	13
Messages delivered	55
Number of assignments of Officers	299
Stray animals returned to owners	7

Number of Arrests for the Year

Male	100
Female	7
Total	107
Resident	49
Non-resident	58

Charged as Follows

Assault and Battery	11
Disturbance of the Peace	5
Drunkenness	28
Delinquent Children	2
Insane	2
Larceny	5
Lewd and Lascivious Cohabitation	2
Non-support	1
Operating Motor Vehicle to endanger	4
Operating Motor Vehicle under influence of liquor	4
Safekeeping	3
Violation of City Ordinance	2

Violation of Motor Vehicle Laws 34
Violation of Probation 4

Disposed of as follows

3 Appealed
5 Committed to Institutions
1 Continued
1 Dismissed
35 Fined a total of $555.00
14 For other Police Departments
7 Guilty, Filed
21 Received Suspended sentences and Probation
18 Released
2 Not Guilty

I desire to thank the Honorable Board of Selectmen, His Honor Judge Charles I. Pettingell, the Associate Justices, Clerk of the District Court, the Probation Officer, the Officers of the Department, and the Citizens of the town for their kindly cooperation during the past year.

Respectfully submitted,

EDWARD J. O'KEEFE,

Chief of Police

REPORT OF TOWN CLERK

January 19, 1948

To the Honorable Board of Selectmen:
Merrimac, Mass.
Gentlemen:

As Town Clerk of the Town of Merrimac, I hereby submit my annual report for the year 1947:

Births

Number of Births recorded	62
Males	35
Females	27
Father, Native Born	57
Mother, Native Born	57
Father and Mother, both Native Born	52
Father and Mother, both Foreign Born	0
Mixed Parentage	7

Marriages

Number of Marriages recorded	61
First Marriage of Groom	43
First Marriage of Bride	46
Grooms, Native Born	57
Brides, Native Born	60
Grooms, Foreign Born	4
Brides, Foreign Born	1
Average Age of Groom	31 years, 0 months, 0 days
Average Age of Bride	27 years, 7 months, 3 days

Deaths

Number of Deaths recorded	20
Males	9
Females	11
Under 5 years	2
Males, Native Born	8
Females, Native Born	6
Males, Foreign Born	1
Females, Foreign Born	5
Of Native Parentage	8
Of Mixed Parentage	1
Average Age	63 years, 7 months, 16 days
Oldest Person	93 years, 8 months, 4 days

Licenses

Number of Dogs Licensed	221
Males	190
Females	31
Kennel Licenses	3
Sporting Licenses Issued	220
Minors Sporting Licenses Issued	36

Respectfully submitted

C. HOWARD PHILLIPS

Town Clerk.

REPORT OF THE BOARD OF ASSESSORS

To the Citizens of Merrimac:

The Board of Assessors submit the following report for the year 1947:

Recapitulation

Town Appropriations	$241,192.67	
Overlay Deficit	675.19	
State Tax	1,600.00	
State Parks and Reservations	133.34	
State Audit Tax	820.41	
County Tax	4,575.92	
Tuberculosis Hospital	912.52	
Hospital and Home Care	210.00	
Overlay for 1947	5,325.36	
		$255,445.41

Estimated Receipts

Income Tax	$ 7,747.38	
Corporation Tax	4,883.35	
Gasoline Tax	2,757.40	
Motor Vehicle Excise Tax	4,857.45	
Licenses	232.00	
Fines	143.40	
General Government	1,100.00	
Protection of Persons and Property	9.05	
Health and Sanitation	196.50	
Charities	2,752.37	
Old Age Assistance	18,350.62	
Old Age Tax (Meals)	1,387.50	
Schools	5,104.42	
Library	112.03	
Cemeteries	544.50	
Interest on Taxes	951.69	
Excess Receipts	3,959.76	
Available Funds	83,502.41	
		$138,600.41
Net Amount to be Raised		116,845.00
Poll Taxes	$ 1,708.00	
Personal Property	7,360.80	
Real Estate	107,776.20	
Total Taxes Levied		$116,845.00

Table of Aggregates

Value of Real Estate	$1,796,270.00
Value of Personal Property	122,680.00
Value of Automobiles	263,770.00
Number of Automobiles	976
Number of Horses	31
Number of Cows	185
Number of Other Meat Cattle	17
Number of Fowl	4,440
Number of Houses	765

Number of Acres of Land 4,840

Respectfully submitted,

George B. Crofut
Clifford R. Howe
Roscoe Child
Board of Assessors

REPORT OF INSPECTOR OF WIRES

Town of Merrimac
Merrimac, Mass.

To the Selectmen and Citizens of the Town of Merrimac.

I hereby submit my report for the year of 1947.

Inspection of Entrance Changes	30
Factory Inspection	10
Resident Inspection	45
New Service Inspection	25
Motor Inspection	8
Assisting Light Dept. Mgr.	6
Gas Station Inspection	4
Wiring Found Defective	0
Out Door Signs	1
Oil Burner Inspection	15
Road Side Stand	1

No fires were called to my attention this year due to defective wiring.

The Monomack Hotel and the Post Office Block are both in process of changing over their wiring.

I wish to thank the Municipal Light Board, Mr. Louis Davis, its Manager, also the Citizens of the Town for their cooperation.

ULYSSES N. CORSON,
Inspector of Wires

APPROPRIATIONS MADE IN 1947

Gentlemen:

I submit the following list of appropriations made at the Annual Town Meeting of the Town of Merrimac, Mass., for the year 1947, held on March 3, 1947:

Moderator, Salary	$	12.00
Selectmen, Chairman, Salary		450.00
Selectmen, Clerk, Salary		125.00
Selectmen, Other Member, Salary		100.00
Selectmen's Departmental Expenses		400.00
Board of Public Welfare, Chairman, Salary		200.00
Board of Public Welfare, Clerk, Salary		200.00
Board of Public Welfare, Other Member, Sal.		100.00
Town Accountant, Salary		2,340.00
Town Accountant, Expenses		125.00
Treasurer, Salary		500.00
Treasurer, Expenses		700.00
Tax Collector, Salary		875.00
Tax Collector, Expenses		500.00
Assessors, Chairman, Salary		360.00
Assessors, other two members, $220.00 each		440.00
Assessors, Expenses		325.00
Town Clerk, Salary		225.00
Town Clerk, Expenses		100.00
Registrars of Voters		250.00
Town Hall Maintenance, Janitor of Offices, Salary		240.00
Maintenance of Town Hall		1,200.00
Repairs, Town Hall		100.00
Bonding Town Officers		315.00
Election Officers		100.00
Police		5,000.00
Fire Engineers, Chief, Salary		150.00
Fire Engineers, Clerk, Salary		125.00

Fire Engineers, other Member, Salary	100.00
Fire Department	3,700.00
Sealer of Weights and Measures, Salary	100.00
Sealer of Weights and Measures, Expenses	15.00
Inspector of Wiring, Salary	90.00
Inspector of Wiring, Expenses	5.00
Dog Officier, (to cover fees)	150.00
Moth Department	1,025.00
Tree Warden	500.00
Town Forest	400.00
Forest Fire Warden	150.00
Board of Health	1,250.00
Health Nurse and Expenses	1,200.00
Inspector of Animals, Salary	100.00
Inspector of Animals, Expenses	5.00
Inspector of Slaughtering, Salary	20.00
Inspector of Slaughtering, Expenses	5.00
Inspector of Milk, Salary	20.00
Inspector of Milk, Expenses	5.00
Essex County T. B. Hospital	912.52
Snow and Washouts	6,500.00
Sidewalks, Railings and Bridges	100.00
Rocks Bridge	900.00
Street Lights	4,383.76
State Aid	120.00
Public Welfare	5,000.00
Soldiers' Relief	4,500.00
Aid to Dependent Children	5,000.00
Old Age Assistance	40,000.00
School Committee, Chairman, (Salary)	50.00
School Committee, Clerk, (Salary)	75.00
School Committee, Other Member, (Salary)	50.00
School Department	46,500.00
Public Library	1,200.00
Memorial Day	170.00
Vocational Aid	2,500.00
Lighting Town Buildings	478.65
Insurance	2,300.00

Reserve Fund	500.00
Interest	500.00
Cemeteries	2,000.00
Vital Statistics	90.00
Water in Town Buildings	288.34
Printing Town Reports	369.92
	$148,885.19

Board of Old Age Assistance, (Salaries) —Article No. 6	600.00
Playground Commission, Article No. 7	1,200.00
Tax Title Repairs and other expenses, —Article No. 9	200.00
Highway work, (Thickly Settled Streets) —Article No. 10	500.00
Registrars of Voters, (Expenses, Chapter 427 and Chapter 440), Article No. 11	250.00
Legal Suits, (Expenses) Article No. 14	200.00
Highway, Chapter 90, Article 15	1,500.00
Town Hall, (repairs in, on or around) —Article 16	350.00
Highway work, Chapter 81, Article 18	5,300.00
Purchase of Sidewalk Plow, Article 19	2,730.00
Fire Hose, Article 21	700.00
Culvert at Birch Meadow, Article 23	300.00
Repairs to Highway Shed, Article 25	250.00
Veterans' Service Officer, (Salary), Article 26	250.00
Veterans' Service Officer, (Expense) —Article 27	250.00
	$163,465.19

C. Howard Phillips,

Town Clerk.

REPORT OF TRUSTEES OF PUBLIC LIBRARY

To the Citizens of the Town of Merrimac:

The Trustees of the Merrimac Public Library present their seventy-first annual report for the year ending December 31, 1947.

The Total number of volumes borrowed during the year was 11,084, of which 1454 was non-fiction and 1285 juvenile. The monthly deliveries were as follows:

January	953	July	746
February	980	August	885
March	1147	September	1041
April	1025	October	1024
May	921	November	883
June	820	December	709

The fines collected and turned over to the Town Treasurer amounted to $125.46.

To avoid repetition, the financial report will be included in the Town Accountant's report.

A total of 248 volumes were added to the Library during the year, 225 by purchase and 23 by gift, and your Trustees wish to thank the following donors: Boston Globe, Mrs. Irvine Burbeck, Calnan Motor Sales, Chrysler Corporation, Mr. Robert Howie, Mrs. Mildred Hurley, Mr. Frank Hutchins, Lawrence Medical Club, Metropolitan Life Insurance Company, Proctor and Gamble, Commonwealth of Massachusetts, U. S. Government.

Your Trustees wish to thank the Librarian and staff of the Haverhill Public Library for the many favors and the kindly co-operation that has been extended to us during the past year.

Your Trustees recommend that the sum of $1,500.00 be appropriated for the year 1948.

Respectfully submitted,

ALVIN F. HEATH
ABBIE W. SARGENT
BARBARA N. ADAMS
CHESTER E. WHITING
GRACE F. GIBBS
ISAIAH CHASE

Trustees of Public Library

REPORT OF THE TOWN TREASURER

To the Citizens of the Town of Merrimac:

The balances, receipts and disbursements for the year 1947 were as follows—

Balance January 1, 1947	$ 44,498.49	
Receipts to January 1, 1948	293,126.83	
		$337,625.32
Payments on Warrants	$286,873.79	
Balance January 1, 1948	50,751.53	
		$337,625.32

Respectfully submitted,

ROY C. JOURNEAY,
Town Treasurer

REPORT OF THE CEMETERY COMMISSION

We hereby submit the report of the department for the year 1947.

This year as in other recent years we have had trouble in keeping the cemeteries in good condition because of the lack of funds to pay enough reliable help to do the necessary work. We are obliged to pay for the care of about one hundred twenty-five private lots out of our appropriation and the money received from individuals for this care goes into the Town. The Town also collects all grave digging money and the expense of this work also is deducted from our appropriation.

The roads in Locust Grove cemetery have had very little care in recent years and three of the roads up the hill are in very poor condition so we advise at least three or four hundred dollars of our appropriation this year be used for the roads.

Therefore we are asking for an appropriation of twenty-five hundred dollars which we hope will keep the cemeteries in the proper condition this year.

Respectfully submitted,

E. C. HARGRAVES
C. E. WELCH
CLIFTON V. BIXBY
Cemetery Commission

REPORT OF TRUSTEES OF KIMBALL PARK

To the Citizens and Selectmen of Merrimac:

As Trustees of Kimball Park, we submit the following report:

Active Account

Received:

Cash on hand January 1, 1947	none	
From Weed Fund	$ 45.50	
From Kimball Fund	26.00	
	$	71.50

Expended:

Labor and care of grounds	$ 71.50	
	$	71.50

Trust Funds

Balance Weed Fund Jan. 1, 1947	$2020.07
Balance Kimball Fund Jan. 1, 1947	1021.54
Interest Weed Fund 1947	40.60
Interest Kimball Fund 1947	20.52
	$3102.73

Withdrawn from Weed Fund 1947	$ 45.50
Withdrawn from Kimball Fund 1947	26.00
Balance Weed Fund Jan. 1, 1948	2,015.17
Balance Kimball Fund Jan. 1, 1948	1,016.06
	$3,102.73

Respectfully submitted,

HERBERT C. McILVIN
ARTHUR D. LOCKWOOD
JOHN L. HIRST

Trustees of Kimball Park.

REPORT OF THE MERRIMAC BOARD OF PUBLIC WELFARE

To the Citizens of the Town of Merrimac:

The members elected to the Board of Public Welfare organized as follows:

Hazen M. Emery Chairman
Ellen M. Wallace Clerk
Harriett F. Bigelow Other Member

During the past year the board has had an increase in the number of new applications, most of these were occasoned by illness of the head of the household, which condition decreased the earnings of the families. We feel that perhaps we may be able to carry on this type of relief with the same appropriation that we had last year namely $5,000.00.

The Aid to Dependent Children expenses were sufficient to carry on this program and in view of the fact that we expect a few new cases we feel that we also must ask for the same amount, $5,000.00, for the coming year.

We wish to thank the Federal, State and local departments for their help during the past year.

Respectfully submitted,

HAZEN M. EMERY,
HARRIETT F. BIGELOW,
ELLEN M. WALLACE,
Board of Public Welfare

PUBLIC HEALTH NURSE'S REPORT FOR 1947

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac.

The Public Health Nurse's report from March 11, 1947, to December 31, 1947:

	Cases	Visits
Chronic Arthritis	2	2
Cancer of the stomach	1	2
Cancer of Rectum	1	2
Arteriosclerosis	3	21
Varicose Ulcer	1	30
Fractured Wrist	1	3
Obstipation	1	1
Chronic Nephritis	3	23
Malignant Hypertension	1	10
Angina Pectoris	2	45
Cerebral Hemorrhage	3	100
Coronary Occulsion	1	1
Hypertensive Heart Disease	2	4
Congenital Vaginal Disorder	1	20
Chronic Inflamation of Cervix	1	11
Old Age	2	49
Diabetes Mellitus	1	94
Gallstones	1	3
Chronic Constipation	1	1
Inflamation of Gall Bladder	1	4
Eczema	1	8
Newborn Babies	2	3

The above cases were treated under Doctor's orders in the manner prescribed by them.

The tuberculosis files were checked and arrangements made to have Arrested cases and Contact cases X-Rayed, under the supervision of Dr. Davis.

Respectfully submitted,
Mary de Sales Flynn, R. N.
Public Health Nurse.

REPORT OF MERRIMAC BUREAU OF OLD AGE ASSISTANCE

To the Citizens of the Town of Merrimac:

The Old Age Assistance Bureau for the year 1947 organized as follows:

Hazen M. Emery Chairman
Harriett F. Bigelow Clerk
Ellen M. Wallace Other Member

During the year the following cases have been receiving aid—

Active cases Jan. 1, 1947	94
New cases added in 1947	11
Total cases 1947	105
Cases closed in year 1947	17
Total cases Dec. 31, 1947	88

The state budget as of this date must be figured on a twelve months basis and with the applications pending we feel that we should be able to carry on in the year 1948 with the amount of 40,000.00.

Respectfully submitted,

HARRIETT F. BIGELOW
HAZEN M. EMERY
ELLEN M. WALLACE,
Merrimac Bureau of Old Age Assistance

1947-1948 MERRIMAC FIRE ALARM

Emergency fire alarm telephone number 2211.

Emergency phone 2211 should be used for fire calls only. If for any reason line is out of order, dial operator and ask for EMERGENCY OPERATOR.

In all cases give your name and location of fire.

3-3 Chief's Call.
4 Mass. N. E. Bus Garage, East Main St.
5 Merrimac Square.
12 Locust St., opposite Green St.
13 J. B. Judkins Co., Main St.
14 Main St., near residence of William H. Franklin.
15 Birch Meadow Rd., and Main St., to Merrimac-Haverhill line.
16 Woodland and Grove Sts.
17 School and Pleasant Sts.
18 School and Mill Sts.
21 East Main St., Bear Hill Rd., to Merrimac-Amesbury line.
23 East Main St., near store of Leo Noone.
24 Church St., opposite Maple St.
25 Liberty and Mechanic Sts.
26 Summer and Prospect Sts.
27 Church St., near residence of Charles H. Staples.
28 Sawyer and Nichols Sts..
31 Pleasant St., Merrimacport.
32 Merrimac St., near residence of George H. Whitcomb.
34 Merrimac St., Merrimacport.
35 High St., near William S. Tuckwell Foundry.
36 Merrimac and Broad Sts., Merrimacport.
41 Lake Attitash Park.
51 Locust and Walnut Sts.
52 Lower Locust St., Haverhill-Merrimac Line.
62 Birch Meadow Rd. and Hadley District. Telephone, No Box.

71 Bear Hill Rd., Newton, N. H., line.
Telephone, No Box.
72 West Shore Lake Attitash.
2 Recall—all out—also All Clear Air Raid.

No School Signals

7:15 A. M. 11-11-long pause-1. No school in grades only.
7:15 A. M. 11-11-11. No school in high and grade shools.
11:20 A. M. Same signals. One session.
12:30 P. M. Same signals. No school in afternoon.
Police Call 1-1-1.
Boy Scouts—10 Blasts.

REPORT OF BOARD OF FIRE ENGINEERS

Merrimac Mass., Jan. 27, 1948

To the Honorable Board of Selectmen:

The Board of Fire Engineers submit for the year ending December 31, 1947.

Number of alarms	60
Fire loss	$21,000.00

We recommend that the sum of $3,700.00 be appropriatated for the salaries and general maintenance of the department.

Respectfully submitted,

HARRY E. RYERSON
GEORGE R. BUZZELL, SR.
FRANK M. HARGRAVES
Board of Engineers.

REPORT OF DOG OFFICIER

To the Board of Selectmen, Town of Merrimac:

I hereby report that I have caught, confined and disposed of the following dogs:

Males

March 23, 1947	$ 4.00
March 20, 1947	4.00
April 18, 1947	4.00
April 30, 1947	4.00
May 5, 1947	4.00
May 20, 1947	4.00
May 22, 1947	4.00
May 22, 1947	4.00
June 4, 1947	4.00
June 5, 1947	4.00
June 11, 1947	4.00
June 16, 1947	4.00
June 17, 1947	4.00
June 27, 1947	4.00
July 12, 1947	1.00
July 31, 1947	4.00
August 10, 1947	4.00
August 24, 1947	4.00
Oct. 27, 1947	4.00
Dec. 11, 1947	4.00

Females

June 16, 1947	4.00
July 14, 1947	4.00
July 25, 1947	4.00
July 27, 1947	4.00
July 28, 1947	4.00
July 29, 1947	4.00
July 31, 1947	4.00
August 10, 1947	4.00

August 10, 1947	4.00
August 10, 1947	4.00
Sept. 11, 1947	4.00
Sept. 11, 1947	4.00
Sept. 27, 1947	4.00
Oct. 11, 1947	4.00
Oct. 12, 1947	4.00
Oct. 21,1947	4.00
Nov. 11, 1947	4.00
Dec. 7, 1947	4.00
Dec. 18, 1947	4.00

I have returned six dogs to their owners and I have found homes for five dogs.

Respectfully submitted,

HAROLD C. LAMB

Dog Officer

REPORT OF THE SCHOOL BUILDING COMMITTEE

To the Citizens of the Town of Merrimac:

The Merrimac School Building Committee has proceeded with caution toward the ultimate objective of constructing "a modern fireproof building of sufficient size to house the twelve grades of the present system."

On June 30, 1947, we secured an advance of $8,000.00 from the Federal Works Agency under the provisions of Public Law 458 of the 78th Congress as modified by Public Law 269 of the 79th Congress, $4,000.00 of which has been received. By this advance we were enabled to obtain working drawings and specifications. There is no interest charged on this advance, and it is not to be repaid until

actual construction starts.

On July, , 1947, after due consideration and consultation with several architects and architectural firms, the Building Committee signed a contract with Clinton F. Goodwin of Haverhill for the drawing of plans and general supervision of construction when that phase of the work should be undertaken. Before making their decision the committee had inspected several buildings constructed by Mr. Goodwin and by other architects both in Massachusetts and elsewhere.

Working with Mr. Goodwin, the committee made a topographical survey of the site of the proposed building and made extensive soundings. The results of these were entirely satisfactory. It was demonstrated that a minimum of excavation and grading would be required.

The building committee met with the school superintendent and school committee on July 21, 1947, for a discussion of the general requirements and facilities of the building. There was apparent agreement on all phases.

At the writing of this report the preliminary sketches are complete and have been accepted by the committee. The drawing of the building has been on exhibition in the Town Office. The actual working drawings and specifications are in the process of being made.

In November of 1946 when the authority was granted to proceed with the necessary planning, the money made available was consistent with estimated costs. At that time, however, materials and labor were so uncertain that no contractor would assume a reasonable bonded contract. Since then building costs have risen so sharply that at the present a building with an auditorium is beyond reach. The article passed by the Town Meeting in November of 1946 did not prescribe an auditorium to be included in the construction, but it was the general consensus of opinion at that time that such would be an integral part of the edifice. The classroom section of the proposed building could probably be built with the money available, with pro-

vision for possible later addition of the auditorium section.

The building committee feels that it should be ready to take any necessary steps to capitalize on opportunities should they present themselves. So far we have accomplished as much as we believe possible, and we have not obligated the town to any expense.

Respectfully submitted,

Isaiah Chase
Kenneth Haskell
Fred N. Sweetser, M.D.
Harriett F. Biglow
Richard E. Sargent

REPORT OF THE TOWN FOREST COMMITTEE

January 16th, 1948

To the honorable Board of Selectmen:

Report of the Town Forest Committee for the year ending 1947.

For mowing out lanes	$ 42.00
$251.00, unexpended balance, as our pipe came in to late	
To Ralph Buzzell for tile and trucking	90.00
To Davis Hardware Co., 2 pair forestry Pruners	17.00
	$ 149.00

We were unable to get the help to do the forestry work required and are rebuilding some of the dangerous culverts on the main forest roads. We are returning to use this year.

Respectfully submitted,

JAMES T. COLGAN,
RUSSELL B. KELLY,
SAMUEL C. DOUST

Town Forest Committee

ANNUAL REPORT OF THE MUNICIPAL LIGHT BOARD

The Municipal Light Board herein submit their forty-third Annual Report for year ending December 31, 1947.

Twenty services have been added during the year making a total of 1,025 lighting services and 14 power services, now installed.

Estimated of Expense

Gross Expense of Operating	$43,000.00	
Depreciation (3% on $86,627.01)	2,598.81	
Total		$45,598.81

Estimated Income

From Private Consumers	$47,000.00	
From Municipal Buildings	469.31	
From Street Lights	4,530.11	
Total		$51,999.42

Cost of Construction

Substation Equipment	$ 650.00	
Poles, fixtures ,overhead conductors	48,975.50	
Meters	9,897.90	
Transformers	19,017.85	
Street Lighting Equipment	5,346.18	
Transportation Equipment	2,739.58	
Total		$86,627.01

Expended for Construction

Construction and Materials	$21,417.10	
Transportation Equipment	000.00	
Meters	801.03	
Line Transformers	2,104.70	
Total		$24,322.83

Expended for Operating Expenses

Electric Energy Purchased	$25,707.27	
Station Wages	805.50	
Station Expenses	350.00	
Meter and Transformer Operation	1,221.18	
Maint. Transmission & Dist. Lines	5,645.53	
Operation and Maintenance of Street Lights	406.22	
Commercial Salaries and Expense	291.10	
Salaries of Municipal Light Board and Manager	1,701.72	
Office Salary	1,392.90	
General Office Supplies and Expense	802.10	
Insurance	531.31	
Transportation Expense	601.68	
Miscellaneous Expense	88.90	
Total		$ 39,541.41
Total Expended for Construction and Maint.		$ 63,864.24
Consumers' Deposits Refunded	$ 120.00	
Returned to Town	4,862.41	
Total		$ 4,982.41
Grand Total		$68,846.65

Balance Sheet

Construction and Operating Fund January 1, 1947	$ 10,307.57
Consumers' Deposit Fund, January 1, 1947	788.65
Depreciation Fund, Jan. 1, 1947	22,393.39
Received from Light and Power Sales	44,402.92
Received from Miscellaneous Sales	262.05
Received from Town Appropriations	4,862.41
Interest Income	389.86

Consumers' Deposits	65.00	
Total		$ 83,471.85
Construction, Materials and Renewals	$ 24,322.83	
Maintenance and Operating Expenses	39,541.41	
Consumers Deposits Returned	120.00	
Returned to Town	4,862.41	
Depreciation Fund	12,783.25	
Construction and Operating Fund January 1, 1948	1,108.30	
Consumers Deposit Fund January 1, 1948	733.65	
Total		$83,471.85

DALE W. BLACKDEN,
ULYSSES N. CORSON,
CHAS. A. LANCASTER,
The Municipal Light Board

ANNUAL REPORT OF THE BOARD OF WATER COMMISSIONERS

The Board of Water Commssioners herein submit their forty-fourth Annual Report for the year ending December 31, 1947.

Six services were installed during the year, making a total of 699 active services.

Estimates for the Ensuing Year

Gross Expense of Operating	$12,000.00	
Construction	1,500.00	
Total		$13,500.00

Estimated Income

Water Rates	$13,000.00
Miscellaneous Income	1,000.00

Total $14,000.00

Expended for Maintenance

Maintenance and Repairs	$ 5,082.27	
Power and Fuel	3,389.88	
Station Supplies and Expense	219.83	
Station Wages	1,443.36	
Salaries of Supt. and Commissioners	1,183.87	
Office Salary	1,114.00	
Office Expense	301.38	
Truck Expense	427.18	
Insurance	632.57	
Miscellaneous	25.00	
Total Expended for Maintenance		$13,819.34

Monthly Pumping Report

	Gallons Pumped	Hours Pumped
January	7,810,000	191
February	6,850,000	207
March	7,610,000	248
April	7,570,000	222
May	8,390,000	278
June	8,630,000	321
July	11,490,000	233
August	9,950,000	224
September	7,990,000	204
October	8,520,000	213
November	6,980,000	195
December	6,550,000	224
Total Gallons Pumped	98,340,000	

Balance Sheet

General Cash Balance, Jan. 1, 1947	$ 7,781.59
Water Rates Collected	11,640.69

Miscellaneous Income		115.55
Total		$19,537.83
Expended for Construction and Maintenance	$ 15,353.79	
General Cash Balance, Jan. 1, 1948	4,184.04	
Total		$19,537.83

ULYSSES N. CORSON,
DALE W. BLACKDEN,
CHAS. A. LANCASTER,
Board of Water Commissioners

REPORT OF SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen and Citizens of the Town of Merrimac:

The following is my report for the year 1947:

	Condemned	Adjusted	Sealed
Platform over 5,000 lbs.			1
Platform 100-5,000 lbs.		1	7
Counter under 100 lbs.			2
Beam 100 lbs. or over			2
Beam under 100 lbs.			3
Spring 100 lbs. or over			2
Spring under 100 lbs.		3	8
Computing under 100 lbs.	1	2	9
Personal Weighing			1
Gasoline measuring pumps			21
Gasoline measuring meters			1
Oil measuring pumps	2		5
Yard Sticks			3
	3	6	60

Fees collected and turned over to Town Treasurer, $24.29.

Respectfully submitted,
HAROLD M. WATERHOUSE,
Sealer of Weights and Measures.

REPORT OF INSPECTOR OF MILK, ANIMALS AND SLAUGHTERING

To the Honorable Board of Selectmen:

I have made the following calls and inspections and issued the following licenses for the year 1947:

Licenses for sale of oleomargarine	6
Store Licenses for sale of milk and cream	6
Vehicle licenses for sale of milk and cream	11

A total of 23 Licenses at $.50, $11.50 collected and turned over to Town Treasurer.

No. of barns inspected	23
No. of cattle inspected	175
No. of swine inspected	14
No. of horses inspected	11
No. of goats inspected	34
Inspection of Slaughtering Hogs	7
Inspection of Slaughtering Calves	2
Inspection for the State Division of Livestock Disease-control to check on new arrivals of dairy cattle from outside of state	3
Animals quarantined	0

Respectfully submitted,

John A. Hutchins,

Inspector of Milk, Animals and Slaughtering.

REPORT OF THE PLAYGROUND COMMISSION
For the Year 1947

To the Citizens and Selectmen of the Town of Merrimac:

We the Playground Commissioners, submit the following report for the year 1947.

During the year we held many meetings to take care of the various activities of our committee. The work

started in 1946 was completed and the diamond made ready for use. A power lawn mower was purchased and found very helpful in maintaining the grounds.

The building that we wanted to repair for use as storage for tools, etc. was found unsatisfactory and the sum of $246.49 was refunded to the town.

We feel that the playing field has been enjoyed by players and fans alike. This coming spring we hope to improve the playing surface of the diamond.

We also plan to install bleachers this year with money provided at the special town meeting last fall; this money being really a gift of our Veterans, as this money was originally voted for their Welcome-Home, and it is their desire that it be spent for this purpose for all Towns-people to enjoy.

We trust the people of the town have been pleased with the progress made during 1947 and ask for your support for our plans for 1948.

Respectfully submitted,

LEON L. DOW,
E. PALMER SARGENT,
GEORGE D. CURRIER,
GEORGE H. NICOL,
BERNARD A. MORGAN,
Playground Commission.

REPORT OF THE FINANCE COMMITTEE

To the Citizens of the Town of Merrimac:

In accordance with the By-Laws of the Town of Merrimac and the General Laws of the Commonwealth of Massachusetts the Finance Committee recommend the following appropriations to be made for the year 1948:

Moderator, Salary	$ 12.00
Selectmen, Chairman, Salary	425.00
Selectmen, Clerk, Salary	150.00
Selectmen, Other Member, Salary	100.00
Selectmen's Departmental Expenses	400.00
Welfare, Chairman Salary	200.00
Welfare, Clerk Salary	200.00
Welfare, Other Member Salary	100.00
Town Accountant Salary	2,600.00
Town Accountant Expenses	125.00
Treasurer Salary	600.00
Treasurer Expenses	600.00
Tax Collector Salary	875.00
Tax Collector Expenses	500.00
Assessors, Chairman Salary	360.00
Assessors, Other two each 220.00	440.00
Assessors Expenses	400.00
Town Clerk Salary	225.00
Town Clerk Expenses	100.00
Registrars of Voters Salary, Clerk 100.00	250.00
Other three members 50.00 each	
Janitor of Town Offices Salary	240.00
Town Hall Maintenance	1,200.00
Town Hall Repairs	100.00
Bonding Town Officers	352.50
Election Officers	500.00
Police	5,000.00
Fire Engineers Salary, Chief	150.00
Fire Engineers Salary, Clerk	125.00
Fire Engineers Other Member Salary	100.00
Fire Department	3,700.00
Sealer of Weights and Measures Salary	100.00
Sealer of Weights and Measures Expenses	15.00
Inspector of Wiring Salary	90.00
Inspector of Wiring Expenses	5.00
Dog Officer to cover fees, other expenses	150.00
Moth Department	1,025.00

Tree Warden	500.00
Town Forest	400.00
Forest Fire Warden	150.00
Board of Health	1,250.00
Health Nurse and Expenses	1,200.00
Inspector of Animals Salary	100.00
Inspector of Animals Expenses	5.00
Inspector of Slaughtering Salary	20.00
Inspector of Slaughtering Expenses	5.00
Inspector of Milk Salary	20.00
Inspector of Milk Expense	5.00
Essex County T. B. Hospital	1,039.80
Snow and Washouts	6,500.00
Sidewalks, Railings and Bridges	100.00
Rocks Bridge	750.00
Street Lights	4,530.11
State Aid	120.00
Public Welfare	5,000.00
Soldiers Relief	4,500.00
Aid to Dependent Children	5,000.00
Old Age Assistance	40,000.00
School Committee Salary, Chairman	50.00
School Committee Salary, Clerk	75.00
School Committee Salary, Other Member	50.00
School Department	48,300.00
Public Library	1,500.00
Memorial Day	215.00
Vocational Aid	2,000.00
Lighting Town Buildings	469.31
Insurance	2,300.00
Reserve Fund	500.00
Interest	500.00
Cemeteries	2,500.00
Vital Statistics	250.00
Water in Town Buildings	267.24
Printing Town Reports	335.00
Light Commissioners @ $50.00 each	150.00

Water Commissioners @ $50.00 each	150.00
	$152,320.96

JOHN K. SARGENT
W. H. FRANKLIN
CLEMENT L. LOCKWOOD
JAMES T. COLGAN,
HERMAN F. DAVIS

Merrimac Finance Committee

REPORT OF THE TOWN ACCOUNTANT

To the Honorable Board of Selectmen:

I hereby present the Annual Report of the Town Accountant in accordance with Chapter 41, Section 60, of the General Laws. I have also presented all such financial transactions as may be of general interest.

At this time I wish to express my appreciation to you and to all other Town Officials who have rendered their assistance during the past year in complying with the requirements of our system.

Respectfully submitted,

W. HAROLD WHITING,
Town Accountant.

Receipts—General

Taxes:	
Current Year—	
Poll, Personal and Real Estate	$ 96,178.77
Previous Years—	
Poll, Personal, Real Estate 1946....	8,365.22
Poll, Personal, Real Estate 1945..	1,295.46

Poll, Personal, Real Estate 1944..	13.33	
	$105,852.78	
From Commonwealth:		
Special State Taxes—		
Income Tax	$12,096.47	
Corporation Tax	5,814.04	
	$17,910.51	
Total from Taxes		$123,763.29
Licenses and Permits:		
Licenses and Permits $	216.50	
	$	216.50
Fines and Forfeits:		
Fines$	165.00	
	$	165.00
Grants and Gifts:		
Mass. School Fund$	3,537.08	
County Treasurer, Dogs	323.63	
	$	3,860.71
Total from Licenses, Permits, Fines Forfeits, Grants and Gifts		$ 4,242.21
Privileges:		
Excise 1947$	6,286.72	
Excise 1946	335.91	
Excise 1945	21.62	
	$	6,644.25
Interest:		
Taxes 1947$	32.31	
Taxes 1946	200.10	
Taxes 1945	59.55	
Taxes 1944	1.34	
Added Interest	155.13	

Recording, releases, demands and costs	59.45		
		$ 507.88	
Total from Privileges and Interest			$ 7,152.13
Total Receipts from General Revenue			$135,157.63

Receipts-Commercial Revenue

General Government:			
Rent of Hall	$ 432.00		
Rent of Offices	868.00		
		$ 1,300.00	
Protection of Persons and Property:			
Sealers Fees	$ 45.02		
		$ 45.02	
Board of Health:			
Health Nurse Fees	$ 116.50		
		$ 116.50	
Inspector of Animals	$ 50.00		
		$ 50.00	
Highways:			
Town Hire Road Machinery	$ 1,882.84		
Comm. of Mass., Ch. 81, 1946	3,373.36		
Comm. of Mass., Ch. 81, 1947	3,424.44		
Comm. of Mass., Highway Fund	2,757.40		
		$ 11,438.04	
Public Library:			
Fines	$ 125.46		
Trust Funds	712.50		
		$ 837.96	

Kimball Park:		
Trust Funds	$ 71.50	
		$ 71.50
Cemeteries:		
Sale of Lots	$ 320.00	
Trust Funds, New and Additions	2,400.00	
Trust Funds Withdrawals	690.50	
Care of Lots and Opening Graves	540.50	
		$ 3,951.00
Charities:		
Aid to Dependent Children:		
Comm. of Mass.	$ 1,093.32	
U. S. Grant	642.90	
U. S. Grant Admx.	24.51	
		$ 1,760.73
Temporary Aid:		
Other Cities & Towns..	$ 844.22	
Comm. of Mass.	719.69	
Individuals	409.50	
Indigent Persons	82.00	
		$ 2,055.41
Old Age Assistance:		
Comm. of Mass.	$21,136.58	
Individuals	246.95	
Other Cities & Towns..	408.18	
U. S. Grant	22,667.47	
U. S. Grant Admx.	802.69	
Old Age Meal Tax	1,643.61	
		$ 46,905.48

Public Service Enterprises

Light and Water Departments:

Lights—		
Consumers Deposits	$ 65.00	
Street Lighting	4,383.76	
Sale of Light	37,911.08	
Sale of Power	6,970.49	
Miscellaneous Sales	262.05	
		$ 49,592.38
Water—		
Meter Rates	$11,640.69	
Miscellaneous Sales	115.55	
		$ 11,756.24
Light Depreciation Fund	$10,000.00	
		$ 10,000.00
Schools:		
Tuition	$ 30.00	
Comm. of Mass. Trans. and Tuition	366.92	
Vocational Aid	296.88	
C. B. Dolge refund	2.00	
		$ 695.80
Total from Commercial Revenue		$140,576.06

Non-Revenue and Miscellaneous Receipts

Withholding Tax	$ 7,397.64
Town of Amesbury Health	181.00
Tax Titles	651.52
Sale Tax Title Poss.	3,667.34
Town Clerk, Dog Fees	521.40
Tailings	18.50
Interest on Bonds	364.23
Sale of Logs	17.50
Damage to Ball Field	117.08
Comm. of Mass. Peddlers	8.00
Col. Beacon Rec. Permit	1.00

Post War Fund	16.26	
Refund Legal Expense	131.47	
Probation Officer	12.00	
Comm. of Mass. Div. of Standards	8.00	
Fire Dept. Check Returned	15.01	
Fire Dept. Sale of Truck	50.00	
Insurance Refund	207.19	
Land Court Refund, recordings	8.00	
U. S. Treasury Dept., Building Plans for School	4,000.00	
Total Non-Revenue and Miscellaneous		$ 17,393.14
Total from General Revenue, Commercial Revenue and Non-Revenue and Miscellaneous Receipts		$293,126.83
Cash Balance January 1, 1947		44,498.49
		$337,625.32

Expenditures — General Government

Legislative:		
Moderator, Salary	$ 12.00	
		$ 12.00
Selectmen:		
Chairman, Salary	$ 450.00	
Clerk, Salary	125.00	
Other Member, Salary	100.00	
Printing & Postage	132.57	
Transportation	18.50	
Supplies	58.25	
Other Expenses	60.00	
		$ 944.32

Welfare Board:		
Chairman, Salary	$ 200.00	
Clerk, Salary	200.00	
Other Member, Salary	100.00	
		$ 500.00
Accountant:		
Salary	$ 2,340.00	
Printing & Postage	4.83	
Transportation	10.50	
Supplies	80.20	
		$ 2,435.53
Treasurer:		
Salary	$ 500.00	
Printing & Postage	210.65	
Other Expenses	162.12	
		$ 872.77
Assessors:		
Chairman, Salary	$ 360.00	
Clerk, Salary	220.00	
Other Member, Salary	220.00	
Printing & Postage	8.55	
Transportation	21.00	
Supplies, other Expenses	293.88	
		$ 1,123.43
Town Clerk:		
Salary	$ 225.00	
Printing & Postage	16.31	
Other Expenses	83.69	
		$ 325.00
Registrars of Voters:		
Salaries	$ 250.00	
		$ 250.00
Bonding Town Officers:		
Town Clerk	$ 5.00	
Treasurer	75.00	

Collector	112.50	
Coll. Light & Water....	37.50	
Light Manager	5.00	
		$ 235.00
Election Officers:		
Salaries$	98.00	
		$ 98.00
Registrars Expense:		
Labor & Supplies$	225.05	
		$ 225.05
Town Hall Maintenance:		
Janitor's Salary$	240.00	
Openings	244.00	
Fuel	677.61	
Light	46.71	
Telephone	104.07	
Janitor's Supplies	10.78	
Other Expenses	93.19	
		$ 1,416.36
Town Hall Repairs:		
Repairs to Hall$	96.39	
		$ 96.39
Repairs in or on or around Town Hall:		
Repairs:$	313.11	
		$ 313.11
Collector of Taxes:		
Collector 1945$	33.64	
Collector 1946	45.23	
Collector 1947	519.52	
Printing & Postage	218.13	
Supplies and Other Expenses	195.09	
		$ 1011.61
Total Expenses General Government$		9858.57

Protection of Persons and Property

Police:		
Salary of Chief	$ 2,143.14	
Salary Night Patrolman	1,792.14	
Special Officers	614.40	
Telephone	122.17	
Transportation	208.46	
Supplies	119.58	
		$ 4999.89
Fire Engineers:		
Chief, Salary	$ 150.00	
Clerk, Salary	125.00	
Other Member, Salary	100.00	
		$ 375.00
Fire Department:		
Stewards	$ 110.00	
Truck Mechanic	25.00	
Supt. Alarms	100.00	
Call Men	1,768.71	
Telephone	113.21	
Fuel & Light	586.54	
Motor Expense	396.55	
Repairs & Other Ex.	609.91	
		$ 3,709.92
Fire Alarm Box Installation:		
Cost of Installation	$ 167.41	
		$ 167.41
Fire Hose:		
Purchase New Hose	$ 686.00	
		$ 686.00
Inspector of Wiring:		
Salary	$ 90.00	
		$ 90.00
Sealer of Weights and Measures:		
Salary	$ 100.00	

		$ 100.00

Sealer of Weights and Measures Expenses:

Expenses	$ 15.00	
		$ 15.00

Moth Department:

Salary of Supt.	$ 747.40	
Labor	185.60	
Horse Hire	32.00	
Other Expenses	59.76	
		$ 1,024.76

Tree Warden:

Wages of Warden	$ 376.40	
Labor	96.50	
Other Expenses	23.15	
		$ 496.05

Forest Fire Warden:

Labor	$ 135.00	
Equipment	15.00	
		$ 150.00

Dog Officer:

Fees	$ 150.00	
		$ 150.00

Town Forest:

Labor	$ 42.00	
Pipe	90.00	
Tools	17.00	
		$ 149.00

Total Protection of Persons and Property $ 12,113.03

Health and Sanitation

Board of Health:

Care of Dump	$ 123.85
Burial of Animals	6.00
Medical Aid	181.00

Labor	131.90	
Other Expenses	27.35	
		$ 470.10

Health Nurse and Expenses:

Salary	$ 960.00	
Transportation	140.05	
		$ 1,100.05

Inspector of Animals:

Salary	$ 100.00	
		$ 100.00

Inspector of Animals Expense:

Expense	$ 5.00	
		$ 5.00

Inspector of Slaughtering:

Salary	$ 20.00	
		$ 20.00

Inspector of Slaughtering Expense:

Expense	$ 5.00	
		$ 5.00

Inspector of Milk:

Salary	$ 20.00	
		$ 20.00

Inspector of Milk Expense:

Expense	$ 5.00	
		$ 5.00

Essex County T. B. Hospital:

Bill for year	$ 912.52	
		$ 912.52

Total Health and Sanitation $ 2,637.67

Highways

Highway & Chapter 81:

Salary, Superintendent	$ 918.51

Laborers	4,150.09	
Truck Hire	897.23	
Road Materials	4,498.11	
Town Truck	963.76	
Loader, Grader, Bulldozer	300.72	
Tools	31.58	
Honing	615.38	
		$ 12,375.38

Highway Chapter 90, 1946:		
Salary, Supt.	$ 146.65	
Laborers	1,155.47	
Pipe	986.95	
Bricks	150.50	
Town Truck	90.95	
Truck Hire	212.20	
Trench Digger, Grader	790.25	
Lumber and Materials	774.43	
		$ 4,307.40

Highway Chapter 90, 1947:		
Salary Supt.	$ 198.91	
Laborers	1,176.55	
Pipe	1,295.27	
Bricks	172.00	
Town Truck	174.25	
Truck Hire	610.90	
Shovel	307.28	
Trench Digger, Grader	1,007.50	
Lumber and Materials	347.86	
		$ 5,290.52

Maintenance of Road Machinery:		
Gasoline and Oil	$ 583.59	
Truck Repairs, parts	924.03	
Plow Repairs, parts	343.35	
Tractor Repairs, parts	134.83	
Plates	6.00	
Tools	7.00	
		$ 1,998.80

Snow and Washouts:		
Salary Supt.	$ 574.60	
Laborers	2,874.44	
Plow Hire	1,903.45	
Truck Hire	273.90	
Town Tractor	64.00	
Town Trucks	503.75	
Horse Hire	84.85	
Materials	101.47	
		$ 6,380.46
Sidewalks, Railings and Bridges:		
Labor	$ 15.50	
Patch	59.54	
Materials	6.30	
Truck Hire, Town	7.88	
		$ 89.22
Highway Thickly Settled Streets:		
Salary Supt.	$ 11.05	
Laborers	50.25	
Town Trucks	3.40	
Telephone	36.39	
Fuel	45.78	
Supplies, Mat., Tools	98.63	
		$ 245.50
Rocks Bridge:		
Assessment	$ 739.76	
		$ 739.76
Street Lights:		
Bill for Lights	$ 4,383.76	
		$ 4,383.76
Culvert Birch Meadow Road:		
Salary Supt.	$ 72.25	
Laborers	213.75	
Town Trucks	11.90	

Materials	1.90	
		$ 299.80
Repairs to Highway Shed:		
Bill for Repairs	$ 238.00	
		$ 238.00
Purchase Sidewalk Plow:		
Bill for Plow	$ 2,580.00	
		$ 2,580.00
Total for Highways		$ 38,928.60

Charities

Public Welfare:		
Other Cities & Towns	$ 209.29	
Clothing	67.74	
Groceries & Provisions	2,813.48	
Fuel	263.75	
Board and Care	168.50	
Medical	1,037.51	
Cash payments	499.20	
Misc. payments	19.30	
Burial	100.00	
		$ 5,178.77
Aid to Dependent Children:		
Cash payments	$ 1,401.30	
Medical aid	21.50	
		$ 1,422.80
Aid to Dependent Children U.S. Grant:		
Cash payments	$ 842.20	
Medical aid	59.38	
		$ 901.58
Old Age Assistance:		
Cash payments	$ 30,048.35	
Medical aid	1,598.70	
Other cities and Towns	515.00	

Burials	290.00	
Clothing & Misc.	22.21	
		$ 32,474.26

Old Age Assistance U.S. Grant:		
Cash payments	$ 18,670.95	
Other Cities & Towns	982.91	
Burials	145.00	
Medical aid	1,337.85	
Other payments	5.00	
		$ 21,141.71

Old Age Admx. U.S. Grant:		
Salaries	$ 99.98	
Visiting	150.00	
Motor Expense	50.00	
Printing & Postage	35.74	
		$ 335.72

Soldiers Relief:		
Soldiers Benefits, Cash	$ 1,073.70	
Transportation	6.84	
Clothing	4.45	
Medical aid	135.76	
Forms	14.30	
		$ 1,235.05

Old Age Bureau:		
Salaries	$ 500.02	
		$ 500.02

Total Charities and Soldiers Benefits $ 63,189.91

Library and Schools

Public Library:	
Librarian	$ 500.00
Care of grounds	150.00
Fuel and Light	401.64
Books, periodicals, binding	414.86

Postage & Misc. Ex.....	8.50	
		$ 1,475.00
Vocational Aid:		
Tuition	$ 1,512.63	
		$ 1,512.63
School Committee:		
Salaries	$ 222.59	
		$ 222.59
Schools:		
Total expended in 1947 itemized in School Report	$ 45,985.77	
		$ 45,985.77
Total for Library and Schools		$ 49,195.99

Recreation and Unclassified

Expense to Purchase War Bonds:		
Expense to purchase bonds	$ 29.49	
		$ 29.49
Water Extension Westminister Road:		
Laying pipe and digging trench	2,974.61	
Gates and Boxes	27.00	
		$ 3,001.61
Repairs and Other Expenses Tax Title Property:		
Expenses for legal and other billings	$ 100.47	
		$ 100.47
Insurance:		
Fire Dept. Accident	$ 240.00	
Tax Title	18.95	
Forgery	46.87	
Collector & Treasurer	142.50	
Plate Glass	30.83	
Fire Schedule	633.95	

Comp. Workman's	480.31	
Fire & Theft Machinery and Boilers	633.82	
		$ 2,227.23

Memorial Day:		
Band	$ 135.00	
Flags	47.12	
Speaker	10.00	
Truck Hire	10.00	
		$ 202.12

Vital Statistics:		
Fees	$ 118.72	
		$ 118.72

Lighting Town Buildings:		
Bill for lights	$ 478.65	
		$ 478.65

Water in Town Buildings:		
Water Bill	$ 288.34	
		$ 288.34

Printing Town Reports:		
Bill for printing	$ 369.92	
		$ 369.92

Playground Commission:		
Power Mower	$ 315.00	
Labor	428.50	
Gas and Oil	6.20	
Painting	20.00	
Fence	87.00	
Surveying	77.50	
Repairs, Equipment	17.31	
Pipe	2.00	
		$ 953.51

Building, Draining, Grading Ball Field:		
Grading, Draining Field	$ 523.30	
		$ 523.30

Legal Suits:		
Bill for legal advice	$ 141.58	
		$ 141.58
Kimball Park:		
Labor on grounds	$ 70.00	
Sharpening Tools	1.50	
		$ 71.50
Total for Recreation and Unclassified		$ 8,506.44

Enterprises and Cemeteries

Public Service Enterprises:		
Light	$63,864.24	
Consumers Deposits	120.00	
Water	15,353.79	
		$79,338.03
Cemeteries:		
Superintendents, Salary	$ 1,790.00	
Laborers	806.74	
Supplies	19.90	
Materials	73.50	
		$ 2,690.14
Care, Improvement and Embellishment of Cemetery:		
Laborers	$ 14.60	
Materials	58.85	
Supplies	14.53	
		$ 87.98
Total for Enterprises and Cemeteries		$82,116.15

Other Payments

Real Estate 1944	$ 1.92
Real Estate 1947	147.00
Excise 1946	2.83
Excise 1947	27.60
Tax Titles	55.30

Tax Possessions	100.00	
Withholding Tax	7,033.49	
State Tax	2,677.78	
County Tax	3,692.55	
Dog Fees	521.40	
Trust Funds in Transit	3,038.50	
Bldg. Plans for School	2,700.00	
H. W. Finberg	6.50	
Service Officer Salary	208.30	
Service Officer Expenses	114.26	
		$ 20,327.43

Total Revenue, Non-Revenue and Other Payments	$286,873.79
Cash Balance, December 31, 1947	50,751.53
	$337,625.32

TABLE OF ACCOUNTS

	Appropriations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Moderator, Salary	$ 12.00				12.00	12.00	
Selectmen, Salaries	675.00				675.00	675.00	
Selectmen's Departmental Expenses	400.00				400.00	269.32	130.68
Board of Public Welfare Salaries	500.00				500.00	500.00	
Town Accountant Salary	2,340.00				2,340.00	2,340.00	
Town Accountant Expenses	125.00				125.00	95.53	29.47
Treasurer Salary	500.00				500.00	500.00	
Treasurer Expenses	700.00				700.00	372.77	327.23
Tax Collector Salary	875.00				875.00	519.52	355.48
Tax Collector Expenses	500.00				500.00	413.22	86.78
Assessors Salaries	800.00				800.00	800.00	
Assessors Expenses	325.00				325.00	323.43	1.57
Town Clerk Salary	225.00				225.00	225.00	
Town Clerk Expenses	100.00				100.00	100.00	
Registrars of Voters Salaries	250.00				250.00	250.00	
Town Hall Janitors Salary	240.00				240.00	240.00	
Town Hall Maintenance	1,200.00	200.00			1,400.00	1,176.36	223.64
Town Hall Repairs	100.00				100.00	96.39	3.61
Bonding Town Officers	315.00				315.00	235.00	80.00
Election Officers	100.00				100.00	98.00	2.00
Police	5,000.00				5,000.00	4,999.89	.11

	Appropriations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Fire Engineers Salaries	375.00				375.00	375.00	
Fire Department	3,700.00	100.00		15.01	3,815.01	3,709.92	105.09
Sealer of W. & M. Salary	100.00				100.00	100.00	
Sealer of W. & M. Expenses	15.00				15.00	15.00	
Inspector of Wiring Salary	90.00				90.00	90.00	
Inspector of Wiring Expenses	5.00				5.00		5.00
Dog Officer, to cover fees	150.00				150.00	150.00	
Moth Department	1,025.00				1,025.00	1,024.76	.24
Tree Warden	500.00				500.00	496.05	3.95
Town Forest	400.00				400.00	149.00	251.00
Forest Fire Warden	150.00				150.00	150.00	
Board of Health	1,250.00				1,250.00	470.10	779.90
Health Nurse and Expenses	1,200.00				1,200.00	1,100.05	99.95
Inspector of Animals Salary	100.00				100.00	100.00	
Inspector or Animals Expenses	5.00				5.00	5.00	
Inspector of Slaughtering Salary	20.00				20.00	20.00	
Inspector of Slaughtering Expenses	5.00				5.00	5.00	
Inspector of Milk Salary	20.00				20.00	20.00	
Inspector of Milk Expense	5.00				5.00	5.00	
Essex County T. B. Hospital	912.52				912.52	912.52	
Snow and Washouts	6,500.00				6,500.00	6,380.46	119.54
Sidewalks, Railings & Bridges	100.00				100.00	89.22	10.78

	Appropriations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Rocks Bridge	900.00				900.00	739.76	160.24
Street Lights	4,383.76				4,383.76	4,383.76	
State Aid	120.00				120.00		120.00
Public Welfare	5,000.00	1,500.00			6,500.00	5,178.77	1,321.23
Soldiers Relief	4,500.00		300.00		4,200.00	1,235.05	2,964.95
Aid to Dependent Children	5,000.00		2,000.00		3,000.00	1,422.80	1,577.20
Old Age Assistance	40,000.00			82.40	40,082.40	32,474.26	7,608.14
School Committee Salaries	175.00	Bal. $47.59			222.59	222.59	
School Department	46,500.00			325.63	46,825.63	45,985.77	839.86
Public Library	1,200.00			425.00	1,625.00	1,475.00	150.00
Memorial Day	170.00	32.12			202.12	202.12	
Vocational Aid	2,500.00				2,500.00	1,512.63	987.37
Lighting Town Buildings	478.65				478.65	478.65	
Insurance	2,300.00				2,300.00	2,227.23	72.77
Reserve Fund	500.00		460.84		39.16		39.16
Interest	500.00				500.00		500.00
Cemeteries	2,000.00			690.50	2,690.50	2,690.14	.36
Vital Statistics	90.00	28.72			118.72	118.72	
Water in Town Buildings	288.34				288.34	288.34	
Printing Town Reports	369.92				369.92	369.92	
Board of Old Age Assistance Salaries	600.00				600.00	500.02	99.98
Playground Commision	1,200.00				1,200.00	953.51	246.49

	Appropriations	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Legal Suits	200.00				200.00	141.58	58.42
Highway (Thickly settled Streets)	500.00				500.00	245.50	254.50
Registrars of Voters Expenses	250.00				250.00	225.05	24.95
Repairing Tax Title Property	200.00				200.00	100.47	99.53
Highway Chapter 90, 1947	1,500.00	4,500.00			6,000.00	5,290.52	709.48
Repairs in or on Town Hall	350.00				350.00	313.11	36.89
Highway Chapter 81	5,300.00	7,200.00			12,500.00	12,375.38	124.62
Purchase of Sidewalk Plow	2,730.00				2,730.00	2,580.00	150.00
Fire Hose	700.00				700.00	686.00	14.00
Culvert Birch Meadow	300.00				300.00	299.80	.20
Repairs to Highway Shed	250.00				250.00	238.00	12.00
Veterans Service Officer Salary	250.00				250.00	208.30	41.70
Veterans Service Officer Expenses	250.00				250.00	114.26	135.74
		Bal. $47.59					
	$163,465.19	$13,560.84	2,760.84	1,538.54	175,851.32	154.885.52	20,965.80

OTHER PAYMENTS NOT APPROPRIATED

	Balances	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Real Estate 1944	$ 1.92				1.92	1.92	
Real Estate 1947	147.00				147.00	147.00	
Excise 1946	2.83				2.83	2.83	
Excise 1947	27.60				27.60	27.60	
Tax Title Possessions	100.00				100.00	100.00	
Withholding Tax	7,033.49				7,033.49	7,033.49	
State Tax	2,713.75				2,713.75	2,677.78	35.97
County Tax	3,692.55				3,692.55	3,692.55	
Consumers Deposits	788.65			65.00	853.65	120.00	733.65
Dog Fees	521.40				521.40	521.40	
Trust Funds in Transit				3,038.50	3,038.50	3,038.50	
H. Freeburg Estate Receipts				6.50	6.50	6.50	
Collector 1945	58.14				58.14	33.64	24.50
Collector 1946	45.23				45.23	45.23	
Fire Box Installation	220.00				220.00	167.41	52.59
Highway Chapter 90-1946	6,000.00				6,000.00	4,307.40	1,692.60
Maintenance of Road Machinery		2,100.00			2,100.00	1,998.80	101.20
A. D. C. U. S. Grant	214.99			929.45	1,144.44	901.58	242.86
Old Age U. S. Grant	2,064.43			22,667.47	24,731.90	21,141.71	3,590.19
Old Age Admx. U. S. Grant	341.36			802.69	1,144.05	335.72	808.33
Expense Purchase War Bonds				29.49	29.49	29.49	

	Balances	Transfers In	Transfers Out	Refunds and Receipts	Total	Payments	Balances
Water Extension Westminster Road	4,886.25				4,886.25	3,001.61	1,884.64
Bldg., Draining & Grading Ball Field	523.30				523.30	523.30	
Kimball Park				71.50	71.50	71.50	
Light Maintenance	10,307.57		4,862.41	59,527.38	64,972.54	63,864.24	1,108.30
Water Maintenance	7,781.59			11,756.24	19,537.83	15,353.79	4,184.04
Care, Imp. and Emb. Cemeteries		90.00			90.00	87.98	2.02
Tax Titles	55.30				55.30	55.30	
U. S. Fed. Adv. Purchase School Plans				4,000.00	4,000.00	2,700.00	1,300.00
	$211,040.13	$15.750.84	$7,623.25	$104,432.76	$323,600.48	$286,873.79	$36,726.69

RECAPITULATION

Appropriations		$163,465.19	
Accounts Balances		47,574.94	
			$211,040.13
Transferred to Accounts			
To Town Hall Maintenance	200.00		From Soldiers' Relief
Fire Department	100.00		From Soldiers' Relief
Welfare Department	1,500.00		From Aid to Dependent Children
Memorial Day	32.12		From Reserve Fund
Vital Statistics	28.72		From Reserve Fund
Highway Chapter 90	4,500.00		From Excess and Deficiency
Highway Chapter 81	7,200.00		From Excess and Deficiency
Maintenance of Road Mach.	1,200.00		From Road Machinery
Maintenance of Road Mach.	500.00		From Aid to Dependent Children
Maintenance of Road Mach.	400.00		From Reserve Fund
Care, Imp. and Emb. Cemeteries	90.00		Sale Lots 1946
		15,750.84	
		$226,790.97	
Transferred From Accounts			
Aid to Dependent Children	2,000.00		To Accounts above
Soldier's Relief	300.00		To Accounts above
Reserve Fund	460.84		To Accounts above
Light Maintenance	4,862.41		To Revenue
		7,623.25	
		$219,167.72	

Refunds and Receipts	104,432.76	
	$323,600.48	
Payments	286,873.79	
Balances December 31, 1947	$36,726.69	

POST WAR REHABILITATION FUND

Balance, January 1, 1947.....		$ 60,721.18
Interest added 1947.....		366.06
		$ 61,087.24
Expense purchasing bonds.....		29.49
		$ 61,057.75

CEMETERY PERPETUAL CARE FUNDS

	Year of 1947				
	Original Deposit	Balance Beginning of Year	Income Bequest	Withdrawn or Expend.	Balance Dec. 31 1947
M. E. Sargent Fund	100.00	110.54	2.21	3.00	109.75
Eliza M. Sawyer—Thos. Sawyer Lot	114.00	116.98	2.34	2.50	116.82
Emily S. Goodwin—Patten Sargent Lot	250.00	316.08	6.35	4.50	317.93
John and Sophia Merrill	200.00	216.75	4.34	3.50	217.59
Moses Goodrich	100.00	105.02	2.11		107.13
W. A. Paine—Henry Sargent Lot	50.00	51.55	1.03	1.00	51.58
J. E. Prescott	200.00	252.94	5.07	5.00	253.01
Rhoda S. Poore—Daniel Poore Lot	400.00	414.33	8.32	6.00	416.65
Rhoda S. Poore—Frederick Sargent Lot	200.00	258.61	5.19	5.00	258.80
Otis W. Little	200.00	259.03	5.20	5.00	259.23
Susan G. Sargent—westerly half of J. B. Sargent Lot	75.00	77.49	1.55	2.50	76.54
Henrietta B. Sargent—Wm. P. Colby Lot	250.00	359.66	7.22	4.50	362.38
Caroline S. Noyes—Somerby Noyes Lot	100.00	104.46	2.09	2.50	104.05
Adeline Whittier	100.00	104.39	2.09	2.50	103.98
J. Warren Sargent	100.00	104.94	2.09	2.50	104.53
Ruth Rowell—Jacob Rowell and Chas. Dow Lot	200.00	289.38	5.81	5.00	290.19
Sarah Pattee—Asa Ford and Sarah Pattee Lot	175.00	180.37	3.62	4.00	179.99
Sarah Pattee—Wm. Gunnerson Lot	125.00	127.33	2.55	2.50	127.38
I. B. Little	337.87	350.85	7.04	6.00	351.89
John Bancroft	50.00	52.17	1.04	2.00	51.21

Capt. Aaron Bancroft	50.00	52.23	1.04	2.00	51.27
Thos. D. Nelson	150.00	153.80	3.08	3.00	153.88
Mabel Shephardson—Issac Jones Lot	100.00	102.22	2.05	2.50	101.77
Henry E. Crosby	50.00	125.00	2.51	2.50	125.01
A. Linda Little	150.00	164.31	3.29	4.00	163.60
Etta H. Colby	100.00	104.31	2.09	2.50	103.90
Mrs. Gilman Hoyt	100.00	103.66	2.07	2.50	103.23
Phineas Chase	100.00	102.22	2.05	2.00	102.27
Charles A. Bridges	100.00	101.90	2.03	2.50	101.43
Louis Clement—John S. Clement Lot	100.00	102.96	2.05	3.00	102.01
Carrie C. Noyes	150.00	155.41	3.11	3.00	155.52
W. O. Smiley—Wm. and Francis Smiley	100.00	101.61	2.03	2.50	101.14
Hattie and Carrie Baxter	100.00	102.44	2.05	2.50	101.99
Pamella C. Trefethen—Ephriam Trefethen Lot	100.00	117.35	2.35	3.00	116.70
Ida E. Stevens	125.00	128.07	2.57	3.00	127.64
Mary A. Chase, Wm. and Mary A. Chase	100.00	102.45	2.05	2.50	102.00
Stuart Chase and Sargent	150.00	254.46	5.11	4.00	255.57
Chas. A. Noyes—Chas. A. Noyes Lot	75.00	76.09	1.52	2.00	75.61
Mason W. R. Downing—John Sargent and Ichabod Nichols Lot	125.00	127.42	2.55	2.50	127.47
Wm. Gilday	200.00	204.74	4.10	4.00	204.84
Moses Stevens	100.00	101.78	2.03	2.50	101.31
Elizabeth M. Cooper—Jos. Cooper Lot	100.00	102.49	2.05	2.50	102.04
Amos Weed	100.00	102.36	2.05	2.50	101.91
E. Fannie Bradley—Daniel Bradley	100.00	115.48	2.31	2.00	115.79
Porter Sargent	150.00	153.85	3.08	3.50	153.43
Addie F. Sawyer	100.00	102.45	2.05	2.50	102.00

	Original Deposit	Balance Beginning of Year	Income Be-quest	With-drawn or Expend.	Balance Dec. 31 1947
Melvin S. Gibbs	50.00	102.13	2.05	2.50	101.68
Arthur C. Sargent	100.00	103.81	2.07	3.00	102.88
Heirs of A. R. Kimball	100.00	104.16	2.09	2.00	104.25
George E. Ricker—Capt. J. W. Sargent	100.00	102.16	2.05	2.50	101.71
Alfred G. Wells—R. K. Nichols, Patriquin and Wells	200.00	211.41	4.24	4.00	211.65
Stephen C. Parsons	200.00	239.16	4.80	4.00	239.96
Alfred H. Colby—A. M. Colby Lot	100.00	204.13	4.10	3.50	204.73
George S. Sargent	100.00	102.08	2.05	2.50	101.63
Frank Ward	200.00	234.69	4.71	4.00	235.40
R. W. Sargent & D. A. Moulton	100.00	201.31	4.04	4.00	201.35
Samuel C. Pease	150.00	153.78	3.08	3.00	153.86
Agnes F. Judkins—Geo. W. and Olive O. Judkins Lot	150.00	156.03	3.13	3.00	156.16
Willard D. Sargent—Edward P. Sargent	200.00	261.27	5.24	4.50	262.01
Everett Carlton—Richard Stoyle Lot	100.00	103.61	2.07	2.50	103.18
A. E. Porter—S. L. Porter and Mary Emery	150.00	163.18	3.27	3.00	163.45
Donald MacDiarmid	150.00	174.82	3.50	3.50	174.82
William H. Young	100.00	105.09	2.11	2.00	105.20
Mary A. Hoyt—Thomas Hoyt Lot	200.00	215.97	4.33	3.50	216.80
Willard D. Sargent—Capt. Moses Sargent	100.00	102.03	2.05	2.50	101.58
Willard D. Sargent—Nicholas Sargent	100.00	101.82	2.03	2.50	101.35
Lilla P. Larraway—H. W. Larraway Lot	100.00	102.42	2.05	2.50	101.97
Warren E. Wallace	100.00	125.50	2.51	3.00	125.01

Justin Clement	75.00	81.94	1.63	2.50	81.07
Emma P. Emerson—Alfred Chase Lot	100.00	102.54	2.05	2.50	102.09
John W. Foster	150.00	155.84	3.12	3.50	155.46
John H. Clery	100.00	102.99	2.06	2.00	103.05
M. A. Gassett	100.00	102.94	2.05	2.00	102.99
J. W. Johnson	100.00	102.85	2.05	2.50	102.40
William Greeley	100.00	102.03	200- 3.05	3.00	302.08
Moses S.Brown—Charles E. Hoyt Lot	100.00	102.17	1947 2.05	2.00	102.22
John B. Judkins	350.00	528.60	10.61	7.50	531.71
Henry C. Fox	100.00	102.02	2.05	2.50	101.57
Geo. D. Larkin—Little, Larkin and Oliver Larkin Lot	300.00	313.69	6.29	4.50	315.48
Addie Haley	100.00	103.13	2.07	2.50	102.70
Jacob F. Crosby	100.00	102.50	2.05	2.50	102.05
Willis H. Scott	75.00	76.70	1.53	2.00	76.23
Herbert F. Chase	100.00	104.64	2.09	2.50	104.23
Joseph H. Leavitt—Daniel Leavitt Lot	100.00	102.08	2.05	2.00	102.13
Wm. Betts	150.00	159.77	3.20	3.50	159.47
Horace J. Batchelder	200.00	200.10	4.02	2.50	201.62
James D. Pike	100.00	102.21	2.05	4.00	100.26
Gustavus D. Veal—G. D. Veal and Geo. Grant Lot	100.00	102.29	2.05	2.50	101.84
Edward G. Sherman	100.00	155.04	3.11	3.00	155.15
Chas. E. Rowell	150.00	153.71	3.08	3.00	153.79
Erastus Sargent	100.00	102.33	2.05	2.00	102.38
Mary E. Robinson	150.00	164.08	3.29	3.50	163.87
Chas. A. Wallace and Helen Chamberlain	100.00	102.22	2.05	2.00	102.27
Frank C. Williams	100.00	104.94	2.09	2.50	104.53
Melville A. Cunningham	100.00	104.67	2.09	2.50	104.26

	Original Deposit	Balance Beginning of Year	Income Bequest	Withdrawn or Expend.	Balance Dec. 31 1947
Daniel H. Means	100.00	102.17	2.05	2.00	102.22
Conrad Kippenberger	50.00	51.77	1.03	1.00	51.80
Judson S. Jewett	100.00	102.37	2.05	2.50	101.92
Herbert C. Oak	150.00	154.27	3.09	3.00	154.36
Walter L. Chaloner	200.00	207.51	4.16	3.00	208.67
Benjamin Rowell	50.00	68.70	1.37	3.00	67.07
Moses Sawyer	50.00	61.24	1.22	3.00	59.46
Chas. S. Lockwood	100.00	104.88	2.09	3.00	103.97
Fred B. Porter	100.00	104.23	2.09	3.00	103.32
Rufus H. Bennett	100.00	114.23	2.29	2.00	114.52
Thos. H. Hoyt	150.00	154.35	3.09	3.00	154.44
N. L. and Ella S. Howe	100.00	103.86	2.07	2.00	103.93
Edmund Ricker	100.00	103.82	2.07	2.00	103.89
Toppan Sargent and Franklin Mason	100.00	103.69	2.07	2.00	103.76
Austin Sawyer	100.00	102.25	2.05	2.00	102.30
Geo. H. Tilton	100.00	104.67	2.09	2.50	104.26
Moses C. Flanders	50.00	54.41	1.08	1.00	54.49
Edward F. Goodwin and Thos. Goodwin	150.00	154.21	3.09	3.00	154.30
Fred M. Cate	100.00	103.85	2.07	2.50	103.42
Mary A. Noyes	100.00	105.86	2.11	3.00	104.97
Clara Kendall	200.00	222.16	4.46	4.00	222.62
Daniel W. Gould	100.00	103.69	2.07	2.00	103.76
David Tewksbury and Thos. Merrill	150.00	154.52	3.10	2.50	155.12

Stephen Nichols	100.00	104.59	2.09	2.00	104.68
Betsy A. Veal	100.00	104.52	2.09	2.00	104.61
Frank Hargraves	100.00	103.94	2.07	2.00	104.01
John Logan	100.00	102.03	2.05	2.50	101.58
Charles Colman	100.00	103.35	2.07	2.00	103.42
Julia Whaland	150.00	158.39	3.17	3.00	158.56
Norman S. Cole	100.00	103.13	100- 3.40	2.00	204.53
Mary Ordway	100.00	102.21	1947 3.40	2.00	102.26
John T. Lovett	150.00	206.49	4.14	4.00	206.63
Wm. H. Franklin	100.00	204.40	4.10	3.00	205.50
Helen G. Linden	100.00	103.57	2.07	2.00	103.64
Clifton B. Heath	150.00	152.79	3.06	3.00	152.85
Mary E. Sargent—Orlando Sargent	100.00	102.58	2.05	2.50	102.13
John K. Sargent	100.00	118.97	2.38	2.00	119.35
Mary H. Sargent—Hayden Sargent	100.00	102.84	2.05	2.00	102.89
Roswell J. Eaton	100.00	103.61	2.07	2.00	103.68
John E. Currier—Joshua Currier	150.00	155.72	3.12	3.00	155.84
John E. Currier	125.00	127.56	2.55	3.00	127.11
Single Graves	90.00	163.70	3.28	3.00	163.98
Annie M. Sargent—John L. Sargent	125.00	127.27	2.55	2.50	127.32
Fred R. Weed	200.00	223.68	4.48	3.50	224.66
Mary J. Murphy—J. H. Murphy Lot	100.00	102.31	2.05	2.00	102.36
Edward H. Preble	125.00	127.20	2.55	2.50	127.25
Edwin S. Lane	100.00	102.09	2.05	2.00	102.14
Elbridge D. Young	100.00	102.68	2.05	2.00	102.73
Mary E. Hoyt	150.00	156.35	3.13	3.00	156.48
Harriett E. Story—F. A. Sargent and Story Lot	100.00	102.20	2.05	2.00	102.25

	Original Deposit	Balance Beginning of Year	Income Bequest	Withdrawn or Expend.	Balance Dec. 31 1947
Phillip E. Quimby	100.00	102.95	2.05	2.00	103.00
Rebecca P. Little-Arthur Sargent and Ed. Sargent Lot	200.00	209.69	4.20	4.00	209.89
Clarence T. Allison	100.00	102.49	2.05	2.00	102.54
Sarah B. Titcomb and Eva J. Titcomb	100.00	103.93	2.07	2.50	103.50
John Heald—Isaac Heald Lot	200.00	222.48	4.46	4.00	222.94
Jennie S. Prescott—Geo. S. Prescott	100.00	101.67	2.03	3.00	100.70
Annie Tuttle—Amos Small—Lawson Lot	100.00	116.87	2.34	2.00	117.21
Benjamin F. Sargent	300.00	325.13	6.53	6.00	325.66
Ralph H. Sargent	100.00	102.61	2.05	2.00	102.66
Fullington Ashley Lot	100.00	102.31	2.05	2.00	102.36
Laura Patten—T. Hayden Patten	200.00	207.33	4.16	4.00	207.49
George T. Crouse	100.00	102.29	2.05	2.00	102.34
Nellie M. Hall—Thomas Fraser Lot	100.00	103.16	2.07	2.00	103.23
Lottie Hopkins—Nichols—Hopkins Lot	100.00	102.17	2.05	2.00	102.22
Louise C. Brackett—William Russell Lot	100.00	104.31	2.09	2.00	104.40
Marion Armstrong—Armstrong and McInnis Lot	400.00	401.41	8.06	8.00	401.47
Theodore L. Hayes	100.00	203.12	4.08	4.00	203.20
Frank M. Haynes	100.00	105.20	2.11	2.50	104.81
F. L. Parker	150.00	157.00	3.15	3.00	157.15
Dr. F. E. Sweetsir	350.00	454.18	9.12	8.00	455.30
William N. Pettigrew	100.00	123.74	2.47		126.21
Fred S. Hardwick	100.00	153.07	3.07	3.00	153.14
J. Melvin Clement	100.00	100.16	2.01	2.00	100.17

Edwin S. McKay	100.00	102.42	2.05	2.50	101.97
Harry A. Stickney	150.00	155.03	3.11	3.00	155.14
B. F. Hardwick	150.00	179.39	3.60	3.00	179.99
Emma L. Sargent—Orlando Sargent Lot	150.00	154.16	3.09	3.00	154.25
Emma L. Sargent—O. F. Seavey Lot	150.00	153.41	3.07	3.00	153.48
Elsie G. Mathews—Elmer Grant Lot	200.00	212.86	4.26	4.00	213.12
Sarah A. Spillers—Frank Burnham Lot	200.00	221.58	4.44	2.00	224.02
Lettie F. Whitney—Herbert Whitney Lot	300.00	313.62	6.29	4.00	315.91
Fred W. Mathison	100.00	101.79	2.03	2.00	101.82
Minnie A. Chapman—Judson Webster Lot	125.00	128.68	2.57	2.00	129.25
Frederick W. Carter	200.00	214.23	4.30	3.00	215.53
Ethel A. Goodwin—Chas. H. Goodwin Lot	100.00	116.04	2.33		118.37
Lucy J. Bagley—Mrs. Clarence Bagley Lot	100.00	101.96	2.03	2.50	101.49
Samuel W. Condon	150.00	174.53	3.50		178.03
Samuel L. Porter—Joseph Porter Lot	150.00	153.98	3.08	2.50	154.56
Benjamin B. Wood	200.00	206.90	4.14	3.00	208.04
May Belle Brown	100.00	101.95	2.03	2.00	101.98
Norman M. Hunter—Alfred Goodwin Lot	200.00	213.05	4.28	4.00	213.33
Ada C. Toby	100.00	113.97	2.28	2.00	114.25
John E. Bean	75.00	76.50	1.53	1.50	76.53
Mary E. Tuxbury	150.00	154.56	3.10	3.00	154.66
Maud G. Carter	100.00	102.48	2.05	2.00	102.53
Georgie G. Patten—Hayden Patten Lot	100.00	111.83	2.23	3.00	111.06
Frank Glines—Glines—Bartlett	150.00	153.89	3.08	3.00	153.97
William Evans—Lucien Chapin Lot	50.00	52.06	1.04	1.50	51.60
William Dwyer	50.00	52.06	1.04	1.50	51.60
Delma Black, Adelina T. Jones Lot	100.00	102.39	2.05	2.00	102.44

	Original Deposit	Balance Beginning of Year	Income Bequest	With-drawn or Expend.	Balance Dec. 31 1947
Ruth Hargraves	100.00	102.61	2.05	2.00	102.66
Jennie Chase—Moses Stevens Lot	100.00	107.93	2.16	3.00	107.09
Richard E. Sargent—Edmund Fieldsend Lot	100.00	102.23	2.05	2.00	102.28
Richard E. Sargent	125.00	132.83	2.66	2.00	133.49
Eva J. Grant	100.00	108.70	2.17		110.87
Clara Foster—John Foster Lot	200.00	222.71	4.46	4.00	223.17
Jeanette E. Whittier—Wendell B. Whittier Lot	150.00	154.46	3.10	2.50	155.06
Luther W. Bridges, Edgar C. Bridges, John Whitman	150.00	153.45	3.07	3.00	153.52
Wm. S. Tuckwell—Newton Tuckwell Lot	50.00	52.06	1.04	1.00	52.10
Wm. S. Tuckwell—S. S. Tuckwell Lot	50.00	52.06	1.04	1.00	52.10
Abbie W. Sargent—Alexander Smart Lot	225.00	234.07	4.70	4.00	234.77
Francis P. Clement	200.00	207.19	4.16	3.50	207.85
Wilbur H. Colby—Joseph Colby Lot	200.00	207.36	4.16	3.00	208.52
Katherine F. MacMasters	150.00	154.73	3.10	2.50	155.33
Louise A. Thacher	200.00	208.55	4.18	3.50	209.23
Willie Colby—Warren Colby Lot	100.00	102.33	2.05	2.00	102.38
Willie Colby—William H. Colby Lot	100.00	102.81	2.05	1.50	103.36
Alice E. Purdy	100.00	153.59	3.08	2.50	154.17
John S. Poyen	500.00	520.88	10.46	9.00	522.34
Pearl M. Stevens	150.00	155.24	3.11	2.50	155,85
Anna Bird	200.00	208.21	4.18	3.00	209.39
Fred O. Bailey	200.00	207.43	4.16	3.00	208.59
David E. Stevens—Charles Stevens Lot	200.00	205.30	4.12	3.00	206.42

Edith E. Wood—James Wood Lot	100.00	154.89	3.10	2.00	155.99
Augustus N. Parry—John and Louise Elliott	100.00	102.39	2.05	2.00	102.44
Charles L. Waterhouse	150.00	153.14	3.07	3.00	153.21
Sarah K. Noyes	100.00	104.78	2.09	2.00	104.87
Clarence W. Crosby	150.00	153.65	3.08	3.00	153.73
Dustin Hall and B. Frost	400.00	415.74	8.34	4.50	419.58
Charles L. Waterhouse—Almon Waterhouse Lot	150.00	156.37	3.13	2.50	157.00
Charles L. Waterhouse—Moses Sargent Lot	150.00	153.87	3.08	2.50	154.45
Leon L. Dow	200.00	205.83	4.12	3.00	206.95
Harry W. Bailey—Richard Bailey	200.00	205.99	4.13	3.00	207.12
Geo. S. Nelson—Brown—Nelson	100.00	103.27	2.07	2.50	102.84
Sadie Hopkins—J. Danforth	100.00	103.27	2.07	2.00	103.34
Edith A. Wood—Geo. T. Goldsmith	150.00	155.37	3.11	2.50	155.98
Pollie C. Grant—Frederick C. Grant Lot	150.00	155.12	3.11	2.50	155.73
Myra Evans—Moses Evans and Moses Hoyt Lot	100.00	102.39	2.05	2.00	102.44
Clara E. Patten—Patten Clement Lot	200.00	205.62	4.12	3.00	206.74
Nellie Newhall	100.00	204.02	4.10	3.00	205.12
John A. Tidd	200.00	204.06	4.10	3.00	205.16
Wm. Cleary	200.00	206.06	4.14	3.00	207.20
Alice Mercer	200.00	206.06	4.14	3.00	207.20
Byron Sargent	300.00	306.09	6.15	4.00	308.24
Charles A. Bacon	150.00	152.78	3.06	2.00	153.84
William D. Large	150.00	152.78	3.06	2.00	153.84
Maude Adams	200.00	205.37	4.12	3.00	206.49
Charles L. Waterhouse	100.00	102.68	2.05		104.73
George Wilde	300.00	307.55	6.17	4.00	309.72
Mabel Bettors	150.00	153.77	3.08	3.00	153.85

	Original Deposit	Balance Beginning of Year	Income Bequest	Withdrawn or Expend.	Balance Dec. 31 1947
Zenas Lovell	200.00	204.69	4.10	4.00	204.79
Parker Walton	200.00	204.35	4.10	3.00	205.45
Est. William Tuckwell	200.00	203.68	4.08	2.50	205.26
Esther M. Gormley—Katherine Connor Lot	150.00	150.50	3.02		153.52
Henrietta Anderson—Samuel Goodwin Lot	150.00	150.50	3.02		153.52
Anderson Heaton	50.00	50.00	1.00		51.00
Mary E. Chaff	100.00	100.00	1.83		101.83
Grace L. Macdonald—John Coleman Lot	150.00	150.00	2.76		152.76
Cora L. Wadleigh—D. Porter Wadleigh	150.00	150.00	2.76		152.76
George Hosford	200.00	200.00	3.34		203.34
A. W. Chase	100.00	100.00	1.67		101.67
A. Merrill Howe	200.00	200.00	3.34		203.34
Luella Cunningham	200.00	200.00	3.34		203.34
		38,719.34			
Added in 1947					
Imogene Pettigrew	150.00		2.00		152.00
Francis and Bernard Bailey	150.00		1.50		151.50
Sybil A. Schiavoni	100.00		1.00		101.00
Mary C. Smith	200.00		2.00		202.00
Alberta Perrault	150.00		1.25		151.25
George W. J. Murphy	200.00		1.67		201.67

Harriet E. Cupples	500.00	2.50		502.50
		300.		
		787.01	690.50	
Eva L. Lavalley	200.00			200.00
Isaiah S. McClure	100.00			100.00
				$40,865.85
Minnie Morrison, Geo. M. Eaton, and John E. Trull	200.00			200.00
Estate J. E. Kemp	150.00			150.00
	$2,100.00			$41,215.85

RECAPITULATION

Balance January 1, 1947		$38,719.34
Interest 1947		787.01
		$39,506.35
Withdrawals 1947		690.50
		$38,815.85
Added to Funds and New Bequests 1947		2,400.00
Balance, December 31, 1947		$41,215.85

FINAL TRIAL BALANCE, DECEMBER 31, 1947

ASSETS

Cash Balance	$ 50,751.53
Cash Light Dep. in Savings Bank	12,783.25
Petty Cash Advance Town Office	10.00
Petty Cash Advance Light & Water	125.00
Petty Cash Tax Collector	25.00
Personal Tax 1946	259.49
Real Estate Tax 1946	908.89
Real Estate 1947	14,736.83
Personal Tax 1947	1,058.40
Excise Tax 1946	2.00
Excise Tax 1947	769.35
Poll Tax 1947	143.00
New England Timber Salvage	1,427.80
Tax Titles	2,654.74
Tax Titles Possessions	1,881.57
Public Welfare Accounts Receivable	739.80
Old Age Accounts Receivable	855.74
Light Accounts Receivable Light	1,002.87
Light Accounts Receivable Power	55.56
Light Accounts Receivable Miscellaneous	203.04
Water Accounts Receivable Rates	1,045.04
Water Accounts Receivable Miscellaneous	108.04
Overlay 1945	68.09

LIABILITIES

Reserve Petty Cash Advances	$ 160.00
Withholding Tax	891.60
State Tax	35.97
County Tax	797.72
Consumers' Deposits	733.65
Sale of lots 1947	320.00
Overlay 1947	845.96
Overlay Surplus	301.89
Excise Revenue	771.35
Tax Title Revenue	4,536.31
Departmental Revenue	1,595.54
Light Revenue	1,261.47
Water Revenue	1,153.08
Excess & Deficiency	39,093.70
Sales of Low Value	267.81
Sale Real Estate Fund	3,650.00
School Construction Authorized	60,000.00
Loans Authorized and Unissued	189,000.00
School Construction	1,000.00
N. E. Timber Salvage Revenue	1,427.80
Tailings	18.50
Fed. Adv. for School Bldg. Plans	1,300.00
State & Cty. Aid to Highways Revenue	12,775.56

Overlay 1946	35.24
Fund for School Construction	60,000.00
Loans Authorized	189,000.00
State Aid to Highway Ch. 81 Ac. Rec.	3,775.56
State Aid to Highway Ch. 90-1946 Ac. Rec.	3,000.00
State Aid to Highway Ch. 90-1947	3,000.00
Cty. Aid to Highway Ch. 90-1946	1,500.00
Cty. Aid to Highway Ch. 90-1947	1,500.00
	$353,425.83

Collector 1943	16.93
Collector 1945	24.50
Collector 1947	355.48
Highway Ch. 90-1946	1,692.60
Highway Ch. 90-1947	709.48
Main Street Ch. 90	163.86
Road Machinery	1,909.79
Purchase Sidewalk Plow	150.00
A. D. C. Admx. U. S. Grant	213.67
A. D. C. U. S. Grant	242.86
Old Age Assistance U. S. Grant	3,590.19
Old Age Assistance Admx. U. S. Grant	808.33
Public Library	150.00
Water Extension Westminster Road	1,884.64
Bleachers for Baseball Field	1,500.00
Light Maintenance	1,108.30
Light Depreciation Fund	12,783.25
Water Maintenance	4,184.04
	$353,425.83

TRUST FUNDS

Cash in Custody of Treasurer	$130,432.33	War Bonds	61,057.75
		Library Funds	1,907.94
		Thos. Hoyt Library Funds	23,219.56
		Kimball Park Funds	3031.23
		Cemetery Perpetual Care Funds	41,215.85
	$130,432.33		$130,432.33

PUBLIC SERVICE ENTERPRISE FUNDS

	Balance Dec. 31, 1946	Interest	With-drawals	Added in 1947	Balance Dec. 31, 1947
Electric Light Depreciation Fund					
Merrimac Saving Bank	$ 16,057.13	$270.37	$10,000.00		$ 6,327.50
Provident Institution	3,225.02	64.82			3,289.84
Pentucket Savings Bank	3,111.24	54.67			3,165.91
	$ 22,393.39	$389.86	$10,000.00		$12,783.25

KIMBALL PARK FUNDS

	Original Amount	Balance Dec. 31, 1946	Interest	Withdrawals	Balance Dec. 31, 1947
Amos Weed	$ 1,860.86	$2,020.07	$ 40.60	$ 45.50	$2,015.17
Judith Kimball	1,000.00	1,021.54	20.52	26.00	1,016.06
		$3,041.61	$ 61.12	$ 71.50	$3,031.23

PUBLIC LIBRARY

	Original Amount	Balance Dec. 31, 1946	Interest	Withdrawals	Balance Dec. 31, 1947
James D. Whittier	$ 457.07	$ 493.30	$ 9.91	$ 35.00	$ 468.21
D. J. Poore	500.00	513.57	10.31	10.00	513.88
A. E. Goodwin	200.00	205.41	4.12	5.00	204.53
Laura Patten	500.00	513.67	10.31	10.00	513.98
Willie Colby	200.00	217.97	4.37	15.00	207.34
Thomas H. Hoyt		10,570.17	211.89	350.00	10,719.56
			287.50		
Balances in Merrimac Savings Bank		$12,514.09	$538.41	$425.00	$12,627.50
Haverhill Savings Bank—T H. Hoyt Fund		5,000.00	100.00	100.00	5,000.00
Danvers Savings Bank—T. H. Hoyt Fund		7,500.00	187.50	187.50	7,500.00
		$25,014.09	$825.91	$712.50	$25,127.50

REPORT OF COLLECTOR OF TAXES

To the Citizens of the Town of Merrimac:

I submit herewith my report as Collector of Taxes for the year ending December 31, 1947.

I wish to thank the various officials and citizens for their cooperation during the past year.

Respectfully submitted,

WILFRED G. JOURNEAY,

Collector of Taxes.

1947 Real Estate

Commitments	$107,776.20	Cash to Treas.	$ 88,900.57
	20.00	Abatements	3,864.20
Refunds	147.00	Journal Credit	12.00
		Tax Title	429.60
		Outstanding	14,736.83
	$107,943.20		$107,943.20

1947 Personal Property

Commitments	$ 7,360.80	Cash to Treas.	$ 6,256.20
		Abatements	46.20
		Outstanding	1,058.40
	$ 7,360.80		$ 7,360.80

1947 Excise

Commitments	$ 7,213.82	Cash to Treas.	$ 6,379.65
Refunds	27.60	Abatements	92.42
		Outstanding	769.35
	$ 7,241.42		$ 7,241.42

1947 Poll

Commitments	$ 1734.00	Cash to Treas.	$ 1,022.00
		Abatements	569.00
		Outstanding	143.00
	$ 1,734.00		$ 1,734.00

1946 Real Estate

Outstanding		Cash to Treas.	$ 8,070.52
1-1, '47	$ 9,231.12	Abatements	255.47
Journal Debit	3.76	Outstanding	908.89
	$ 9,234.88		$ 9,234.88

1946 Personal Property

Outstanding		Cash to Treas.	$ 266.70
1-1, '47	$ 570.11	Abatements	75.88
Journal Debit	31.96	Outstanding	259.49
	$ 602.07		$ 602.07

1946 Poll

Outstanding		Cash to Treas.	$ 28.00
1-1, '47	$ 32.00	Abatements	6.00
Journal Debit	2.00		
	$ 34.00		$ 34.00

1946 Excise

Outstanding		Cash to Treas.	$ 335.91
1-1, '47	$ 384.63	Abatements	69.76
Commitments	20.05	Outstanding	2.00
Refunds	2.83		
Journal Debit	.16		
	$ 407.67		$ 407.67

1945 Real Estate

Outstanding 1-1, '47	$ 1,281.75	Cash to Treas.	$ 1,121.26
		Abatements	152.93
		Tax Title	7.56
	$ 1,281.75		$ 1,281.75

1945 Personal Property

Outstanding 1-1, '47	$ 186.74	Cash to Treas.	$ 170.20
		Abatements	16.54
	$ 186.74		$ 186.74

1945 Excise

Outstanding 1-1, '47	$ 30.60	Cash to Treas.	$ 21.62
		Abatements	8.98
	$ 30.60		$ 30.60

1945 Poll

Outstanding 1-1, '47	$ 6.00	Cash to Treas.	$ 4.00
		Abatements	2.00
	$ 6.00		$ 6.00

1944 Personal Property

Outstanding 1-1, '47	$ 13.33	Cash to Treas.	$ 13.33
	$ 13.33		$ 13.33

1944 Real Estate

Outstanding 1-1, '47	$ 5.82	Tax Title	$ 7.74
Refunds	1.92		
	$ 7.74		$ 7.74

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF CORPORATIONS AND TAXATION
DIVISION OF ACCOUNTS
STATE HOUSE, BOSTON 33

February 4, 1948

To the Board of Selectmen
Mr. Kenneth E. Haskell, Chairman
Merrimac, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Merrimac for the period from December 13, 1946 to November 30, 1947, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,
Francis X. Lang,
Director of Accounts

FXL:EV

Mr. Francis X. Lang
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Merrimac for the period from December 13, 1946, the date of the previous examination, to November 30, 1947, the following report being submitted thereon:

The financial transactions as shown on the books of the several departments receiving or disbursing money for

the town or committing bills for collection were examined, checked, and verified by comparison with the books of the town accountant and the treasurer.

The town accountant's ledger accounts were analyzed and checked in detail. The receipts, as recorded, were checked with the treasurer's books, while the recorded payments were compared with the treasurer's cash book, with the treasury warrants, and with the approved bills and payrolls on file. The appropriations and transfers, as entered, were checked with the town clerk's record of town meetings and with the finance committee's records of transfers authorized from the reserve fund.

A trial balance was taken off proving the accounts to be in balance, and a balance sheet, which is appended to this report, was prepared showing the financial condition of the town as of November 30, 1947.

The books and accounts of the town treasurer were examined and checked. The cash book additions were verified, the recorded rceipts were compared with the accountant's books, with the records of the several departments collecting money for the town, and with other sources from which money is paid into the town treasury. The recorded payments were checked with the selectmen's warrants authorizing the treasurer to disburse town funds and with the accountan't ledger.

The cash balance on November 30, 1947 was proved by reconciliation of the bank balance with a statement furnished by the bank of deposit and by verification of the cash in the office.

The transactions of the several trust and investment funds in the custody of the town treasurer were verified, and the securities and savings bank books representing the investment of these funds were personally examined and listed.

The records of tax titles and tax possessions held by

the town were examined and checked in detail. The amounts added to the tax title account were compared with the tax collector's records and the accountant's books, the reported redemptions and sales were checked with the treasurer's cash book, and the tax titles and tax possessions on hand were listed, proved, and checked with the records at the Registry of Deeds.

The records of payroll deductions on account of federal taxes were examined, listed, and proved to the accountant's ledger control.

The books and accounts of the tax collector were examined and checked. The poll and property taxes, and motor vehicle and trailer excises outstanding according to the previous examination, as well as all subsequent commitment lists were audited and checked to the warrants for their collection. The payments to the treasurer were checked to the treasurer's cash book, the recorded abatements were compared with the assessor's records of abatements granted, and the outstanding accounts were listed and reconciled with the respective ledger accounts.

The financial records of the town clerk were examined and checked in detail. The collections on acount of dog and sporting licenses issued were verified and compared with the payments to the town treasurer and to the Division of Fisheries and Game.

The surety bonds filed by the several town officials for the faithful performance of their duties were examined and found to be in proper form.

The records of departmental cash collections of the board of selectmen, the sealer of weights and measures, the health, library, and cemetery departments, and of all other departments in which money is collected for the town, were examined and checked. The payments to the town treasurer were verified and the cash on hand in the several departments was proved by actual count.

The books and accounts of the electric light department were examined and checked. The charges for light, power, and miscellaneous sales were totalled, the cash receipts as recorded were footed, the payments to the treasurer and discounts were verified, and the outstanding accounts were listed and proved to the accountant's books.

The records of consumer's deposits were examined and checked, the deposits and refunds being verified. The deposits on hand were listed and reconciled with the controlling accounts in the ledger.

The records of the water department were examined and checked. The commitments lists were analyzed, the abatements were checked, the payments to the treasurer were verified, and the outstanding accounts were listed and proved.

Further verification of the outstanding tax, motor vehicle and trailer excise, departmental, electric light and water accounts was made by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the outstanding accounts, as listed, are correct.

In addition to the balance sheet previously mentioned, there are appended to this report tables showing a reconciliation of the treasurer's cash, together with summaries of the tax, motor vehicle and trailer excise, tax title, tax possession, departmental, electric light, and water accounts, as well as tables showing the trust and investment fund transactions.

For the cooperation received from all the town officials during the progress of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

Herman B. Dine,
Assistant Director of Accounts.

HBD:EV

TOWN OF MERRIMAC
Balance Sheet — November 30, 1947
GENERAL ACCOUNTS

Assets

Cash:		
General,	$ 72,612.73	
Electric Light Depreciation	12,783.25	
Petty Cash Advances,	160.00	
		$ 85,555.98
Taxes:		
Levy of 1946:		
Personal Property	$ 277.09	
Real Estate	1,320.76	
Levy of 1947:		
Poll	156.00	
Personal Property	1,110.00	
Real Estate	17,609.56	
		$ 20,473.41
Motor Vehicle and Trailer Excise:		
Levy of 1946	$ 6.66	
Levy of 1947	2,837.22	
		$ 2,843.88
N. E. Timber Salvage Corp. Taxes		$ 1,427.80
Tax Titles	$ 2,600.46	
Tax Possessions	1,891.57	

Liabilities and Reserves

Federal Withholding Taxes,			$ 659.23
Overestimates 1947:			
State Parks and Reservations Assessment,	$ 35.97		
County Tax,	797.72		
			$ 833.69
Proceeds of Dog Licenses—Due County,			$ 158.60
Reserve for Petty Cash Advances:			
Selectmen,	$ 10.00		
Tax Collector,	25.00		
Light and Water,	125.00		
			$ 160.00
Electric Light Department:			
Consumers' Deposits,			$ 743.65
Tailings,			18.50
Sale of Real Estate Fund,			3,650.00
Sale of Cemetery Lots and Graves Fund,			295.00
Excess from Sale of Lands of Low Value, Section 79, Chapter 60, General Laws			267.81
Road Machinery Fund			1,732.14
Federal Grants:			

		$ 4,492.03
Departmental:		
Temporary Aid	$ 1,370.49	
Old Age Assistance	855.74	
		$ 2,226.23
Municipal Light:		
Light	$ 801.98	
Power	37.56	
Miscellaneous	190.47	
		$ 1,030.01
Water:		
Rates	$ 1,008.09	
Miscellaneous	27.04	
		$ 1,035.13
State and County Aid to Highways:		
State:		
Chapter 81,	$ 3,775.56	
Chapter 90,	6,000.00	
County:		
Chapter 90,	3,000.00	
		$ 12,775.56
Estimated Receipts to be Collected,		1,067.10
Overlay Deficits to be Raised by Assessors:		
Levy of 1945,	$ 68.09	
Levy of 1946	35.24	
		$ 103.33
Aid to Dependent Children:		
Aid,	$ 345.81	
Administration,	206.50	
Old Age Assistance:		
Assistance,	3,937.51	
Administration,	891.44	
		$ 5,381.26
Unexpended Balances:		
General,	$ 49,657.43	
Electric Light Maintenance,	5,340.21	
Electric Light Depreciation,	12,783.25	
Water Maintenance,	6,521.38	
		$ 74,302.27
Reserve Fund—Overlay Surplus,		$ 301.89
Overlay Reserved for Abatement of Taxes:		
Levy of 1947		$ 840.96
Revenue Reserved Until Collected:		
Motor Vehicle & Trailer Excise,	$ 2,843.88	
Tax Title and Tax Possession,	4,492.03	
Departmental	2,226.23	
Municipal Light,	1,030.01	
Water,	1,035.13	
Aid to Highways,	12,775.56	
New England Timber Salvage	1,427.80	
		$ 25,830.64

Loan Authorized—School Construction, Funds for School Construction to be Transferred from Post-War Rehabilitation Fund, ...	$189,000.00 $ 60,000.00	Loan Authorized—Unissued, School Construction Authorized from Post-War Rehabilitation Fund,	$189.000.00 $ 60,000.00
		School Construction	1,000.00
		School Building Plans-Federal Advance	4,000.00
		Revenue 1947	14.00
		Surplus Revenue	12,840.82
	$382,030.46		$382,030.46

Trust and Investment Funds

Trust and Investment Funds, Cash and Securities	130,507.33	Thomas H. Hoyt Library Fund	$ 23,369.56
		A. E. Goodwin Library Fund	209.53
		Laura Patten Library Fund	523.98
		D. J. Poore Library Fund	523.88
		James Whittier Library Fund	503.21
		Willie Colby Library Fund	222.34
		Kimball Park Fund	3,031.23
		Cemetery Perpetual Care Funds	41,065.85
		Post-War Rehapilitation Fund	61,057.75
	$130,507.33		$130,057.33

WARRANT FOR ANNUAL TOWN MEETING

Essex, ss

To Edward J. O'Keefe, one of the Constables of the Town of Merrimac:

Greeting:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn the legal voters of the Town of Merrimac to meet in Sargent Hall on

MONDAY, MARCH 1, 1948

at five forty-five o'clock in the forenoon to act on the following articles, namely:

Article 1. To elect a Moderator for one year, Town Clerk for one year, three Selectmen for one year, three Members of the Department of Public Welfare for one year, one Assessor for three years, Treasurer for one year, one Member of the School Committee for three years, one Trustee of Cemeteries for three years,two Trustees of Public Library for three years, one Trustee of Kimball Park for three years, one Commissioner of Playground for five years, one Commissioner of Municipal Light for three years, one Water Commissioner for three years, three Constables for one year, three Surveyors of Lumber and Measurers of Wood and Bark for one year, and a Tree Warden for one year.

In voting under this article the polls may be closed not earlier than four o'clock P. M.

Article 2. To fix the compensation of the Collector of Taxes.

Article 3. To see if the Town will vote to fix the salary and compensation of all elective officers of the Town

as provided by section 108 of chapter 41, General Laws, as amended; Moderator, Town Clerk, three Selectmen, three Members of the Bosrd of Public Welfare, three Assessors, Treasurer, three Members of the School Committee, Tax Collector, Tree Warden, three Commissioners of Municipal Light, three Water Commissioners and raise and appropriate sums of money therefor.

Article 4. To determine what sums of money shall be raised to defray the necessary and usual charges and expenses of the Town for the year 1948 and make appropriations for same.

Article 5. To see if the Town will vote to appropriate the sum of Eighteen Hundred dollars ($1,800.00) for the maintenance of Road Machinery to keep Road Machinery in operation, said amount to be transferred from the Road Machinery Fund.

Article 6. To see if the town will vote to authorize the Town Treasurer with the approval of the Selectmen, to borrow money from time to time in anticipation of the Revenue of the financial year beginning January 1, 1949 and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17, Chapter 44, General Laws.

Article 7. To see if the Town will vote to raise and appropriate the sum of Six Hundred Dollars ($600.00) said sum to be paid as salary to the Board of Old Age Assistance, whose members may or may not be members of the Board of Public Welfare, or take any action relative thereto.

Article 8. To see if the Town will vote to raise and appropriate a sum of money to be placed at the disposal of the Playground Commission to be used at their discre-

tion on the playground during the current year.

Article 9. To see if the Town will vote to authorize the Town Treasurer with the approval of the Selectmen to sell at public auction, after first giving notice of the time and place of sale by posting such notice of sale in some convenient and public place in the Town fourteen days at least before the sale, property heretofore taken or which may be taken by the Town under Tax Title procedure, provided that the Town Treasurer with the approval of the Selectmen or their authorized agent may at the time of such public auction reject any bid which they may deem inadequate, or may after such auction has been held sell such property provided that in their estimation an adequate offer may be made.

Article 10. To see if the Town will vote to raise and appropriate a sum of money to be used under the supervision of the Selectmen for any necessary repairs to Tax Title Possessions or other expense of same.

Article 11. To see if the Town will vote to raise and appropriate the sum of Five Hundred Dollars ($500.00) to be expended on highway work on thickly settled streets.

Article 12. To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Dollars ($250.00) for the Board of Registrars Expense under Chapter 427 and Chapter 440 of Acts and Resolves of the General Court for the year 1938, said appropriation being made for the year 1948.

Article 13. To see if the Town will vote to raise and appropriate the sum of Three Hundred Twenty Dollars ($320.00) from the sale of Cemetery lots, such sum or part thereof, to be expended under the direction of the Cemetery Trustees for the "care, improvement and embellish-

ment" of said Cemetery, according to Section 15 and section 25 of Chapter 114 of the General Laws.

Article 14. To see if the Town will vote to appropriate the sum of Eleven Hundred Eight Dollars and Thirty Cents ($1,108.30) from the Electric Light operating balance, to be used by the Assessors with the estimated receipts to fix the tax rate for the year 1948.

Article 15. To see if the Town will vote to raise and appropriate a sum of money sufficient to meet such legal expenses as may occur due to suits against the town, or take any action relative thereto.

Article 16. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for Chapter 90, Highway Construction or Maintenance or take any action relative thereto.

Article 17. To see if the Town will vote to raise and appropriate a sum of money sufficient to make necessary repairs in or on or around the town hall or take any action relative thereto.

Article 18. To see if the Town will vote to authorize the Assessors to use a sum of money not to exceed Ten Thousand Dollars ($10,000.00) from free cash in the treasury toward the reduction of the 1948 tax rate.

Article 19. To see if the Town will vote to raise and appropriate or transfer from unappropriated available funds in the treasury a sum of money for Chapter 81 and Highway Construction or Maintenance, or take any action relative thereto.

Article 20. To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Dollars

($250.00) to pay the salary of the Veterans Service Officer.

Article 21. To see if the Town will vote to raise and appropriate the sum of Two Hundred Fifty Dollars ($250.00) for Expenses of the Veterans Service Officer.

Article 22. To see if the Town will vote that all Town Offices remain closed Saturdays during the months of July and August, in accordance with the provisions of Chapter 265 Acts of 1947.

Article 23. To see if the Town will vote to raise and appropriate the sum of Fourteen Hundred Ninety Dollars and Eighty Cents ($1,490.80) said sum to be paid the Essex County Retirement Board for various funds of the Essex County Retirement System.

Article 24. To see if the Town will vote to appropriate the sum of Thirty Eight Hundred Ninety One Dollars and Twelve Cents ($3,891.12) from the Water Department operating balance, to be used by the Assessors with the estimated receipts to fix the tax rate for the year 1948.

Article 25. To see if the Town will vote to accept Judkins Court for a distance of approximately One Hundred Feet, from its present end westerly, with its present width continued to new end as accepted.

Article 26. On petition of Harold M. Daniels and others to see if the town will vote to raise and appropriate the sum of Four Thousand Dollars ($4,000.00) said amount to be used under the direction of the Water Commissioners to extend the present water system on Winter Street from a point in front of the residence of Clarence Haynes, nor-

therly along Winter Street approximately a distance of 1,000 feet to a point in front of the residence of James Hull, or take any other action relative thereto.

And you are hereby required to serve this warrant by posting attested copies thereof in seven public places in said Town of Merrimac, at least seven days before said time of meeting.

Hereof fail not and make due return of this warrant with your doings thereon to the Town Clerk at the time and place of meeting aforesaid.

Given under our hands at Merrimac this 19th day of January, 1948

KENNETH E. HASKELL
J. ARTHUR OLLIS
RALPH L. BUZZELL
Selectmen of Merrimac.

A true copy: Attest:

EDWARD J. O'KEEFE, Constable.

By virtue of the above warrant to me directed,I hereby notify and warn the legal voters of the Town of Merrimac to meet at the time and place and for the purpose therein expressed.

EDWARD J. O'KEEFE, Constable.

Merrimac, Mass., January 19, 1948.

VOTE FOR OFFICERS, ANNUAL ELECTION

March 3, 1947

Votes Cast (489 Men, 424 Women), Total 913

Moderator, for one year:	
Clifford R. Howe, 5 Forest Street	787
Blanks	126
Town Clerk, for one year,	
C. Howard Phillips, 48 Church Street	782
Blanks	131
Selectmen, for one year:	
Harris R. Bullerwell, 10 Merrimac Square	300
Ralph L. Buzzell, 63 School Street	510
Kenneth E. Haskell, Highland Road	670
J. Arthur Ollis, 37 East Main Street	599
Clifford A. Wallace, 10 Green Street	195
Blanks	465
Board of Public Welfare, for one year:	
Harriett F. Bigelow, River Road	665
Hazen M. Emery, 15 Judkins Court	743
Ellen M. Wallace, 9 Central Street	687
Blanks	644
Assessor, for three years:	
George B. Crofut, 87 East Main Street	785
Blanks	128
Treasurer, for one year:	
Roy C. Journeay, 10 Prospect Street	773
Blanks	140
School Committee, for two years: (To fill vacancy)	
Edwin E. Leidich, 36 West Main Street	620
Blanks	293

School Committee, for three years:

Louis A. Cyr, 22 West Main Street	338
Howard L. DeLong, 7 Pine Street	373
Wallace G. Leighton, West Main Street	164
Blanks	38

Trustee of Cemeteries, for three years

Clifton V. Bixby, 30 High Street	701
Blanks	212

Trustee of Kimball Park, for three years:

Harris R. Bullerwell	1
James P. Flynn	1
John L. Hirst	4
Arthur D. Lockwood	1
Arnold W. Spofford	1
Edson C. Walker	1
Blanks	904

Library Trustees,for three years

Barbara N. Adams, 100 Church Street	657
Isaiah Chase, Judkins Court	665
Blanks	510

Light Commissioner, for three years

Ulysses N. Corson, West Main Street	729
Blanks	184

Water Commissioner, for three years

Ulysses N. Corson, West Main Street	714
Blanks	199

Constables, for one year:

George R. Buzzell, 33 School Street	730
Edward J. O'Keefe, 5 Little's Court	693
Alexander M. Sullivan, 26 Locus Street	699
Blanks	617

Surveyors of Lumber and Measurers of Wood and Bark, for one year:

Ralph L. Buzzell	2
Samuel C. Doust	1

George R. Hoyt	3
George L. Sargent	1
Richard E. Sargent	3
Edson C. Walker	4
Blanks	2725

Tree Warden, for one year:

Samuel C. Doust, Highland Road	699
Blanks	214

Playground Commission, for two years:
(To fill vacancy)

Bernard A. Morgan, 3 Prospect Hill	681
Blanks	232

Playground Commission, for five years:

George D. Currier, 2 Prospect Street	716
Blanks	197

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

OF THE

Town of Merrimac

For the Year Ending December 31

1 9 4 7



SCHOOL REPORT

In accordance with custom and with the Acts of the General Court, 1859, Chapter 57, we herewith submit to you the 77th annual printed school report.

ANNIE L. TUCKER, Chairman
HOWARD L. DeLONG, Secretary
EDWIN E. LEIDICH,
School Committee

SCHOOL OFFICERS

John C. Page, Ed. D., Superintendent of Schools
Address: West Newbury Tel. W. N. 52

Margaret R. Sawyer, Secretary
Address: Rye, N. H.

Alexander M. Sullivan, Supervisor of Attendance
Address: Locust Street

A. Frances Davis, M. D., School Physician
Address: 16 Main Street

Ramona H. Hewson, R. N., School Nurse
Address: 10 Woodland Street

J. A. Hawes, D. M. D., Director School Dental Clinic
Address: Merrimac

SCHOOL CALENDAR
(Continued from 1946 Town Report)

Winter Term: January 5, 1948 to February 20, 1948.

Third Term: March 1, 1948 to April 23, 1948.

Spring Term: May 3, 1948 to June 18, 1948.
(Elementary)

Grade 8 Graduation, Tuesday evening, June 22, 1948.
High School Graduation, Thursday evening, June 24, 1948.

Fall Term:

September 7, 1948, Registration Day.
September 8, 1948 to December 17, 1948 (Elementary).
September 8, 1948 to December 22, 1948 (High School).

Winter Term:

January 3, 1949 to February 18, 1949.

Schools also close on the following days: Patriot's Day, April 19; Memorial Day (Observed), May 31; Essex County Teachers Convention, November 5, 1948; Armistice Day, November 11; Thanksgiving recess, November 25 and 26.

NO SCHOOL SIGNAL

7:15 A. M.	11-11 long pause 1.	No. school in grades only.
7:15 A. M.	11-11-11.	No schools in all schools.
11:20 A. M.	Same signal.	One session.
12:30 P. M.	Same signal.	No school in afternoon.

NO SCHOOL Announcement will also be made over Stations WHAV and WLAW after 7:00 o'clock in the morning.

DIRECTORY OF SCHOOL STAFF, OCTOBER 1947

Position		Training	Total Years Experience	Years in Merrimac
High School				
Principal, French and Latin	Isaiah Chase	A.B. 1930, A.M. 1932 Harvard	13	12
English	Isabelle M. Phelan	B.S.E. 1941, Tuffs	4.6	4.6
Science, Athletics	Edward Morrow	B.S. 1943, University of New Hampshire	1	1
Social Studies	Howard G. Patchett	B.A. 1914, Union, M.A. 1926, Clark	25	16
Commercial	Norma Litvack Halpern	B.S.E. 1945, Salem Normal	2	2
Grade 8	Angeline C. Shaheen	North Adams Normal, 1926	18	7.5
Prospect Street School				
Grade 7	Cornelia C. Wolfe	A.B. 1931 Boston University	7	2
Acting Principal, Grade 6	Mary C. Burns	B.S.E. 1943, Lowell Normal	4	4
Centre School				
Grade 5	Marion E. Journeay	Portsmouth Training, 1912	34	10
Grade 4	Miriam M. Felch	B. S. 1936, Kutztown (Pa) State Teachers' College	1	1
Grade 3	Elaine W. Snow	Aroostoock Normal, 1923	21	11
Acting Principal, Grade 2	Helen K. Manning	Bridgewater Normal, 1918	23	20.5
Grades 1 and 2	Mae Ethel Davis	Salem Normal	19	15
Grade 1	Ethel B. Whiting	A.B. 1913, Bates	2	2
Drawing Teacher	Effie M. Knapp	Mass School of Art	2	2
Music Teacher	Doris M. Currier	Institute of Music Pedagogy	25.5	16
Physical Educational Teacher	Mary E. Walker	B.S.E. 1944, Lowell Normal	3	2

1947 FINANCIAL SUMMARY

Regular school appropriation		$46,500.00
Refunded dog tax		323.63
Returned check		2.00
Total available for schools		$46,825.63
Total expenditures		45,985.77
Balance		$ 839.86

Reimbursements:

Supt. Schools (still due)	$ 483.33	
General School Fund, Part 1	4,352.00	
General School Fund, Part 2	3,537.08	
Chapter 679, Acts of 1947	662.50	
Tuition & Transp. State Wards	366.92	
Tuition local schools	30.00	
All other	5.00	
	$ 9,436.83	
Total expenditures		$45,985.77
Total reimbursements		9,436.83
Total from taxation in 1947		$ 36,548.94

Summary of Expenditures:

General Control		
School committee expenses	$ 7.55	
Supt. Schools' salary	1,050.00	
Secretary's salary	400.00	
Travel expense & office costs	230.73	
Law enforcement	393.43	
		$ 2,081.71
Cost of Instruction		
Regular teachers & substitutes	$29,325.94	
Drawing, music, physical ed. and nature study teachers	1,702.92	
Text books	677.73	

Supplies	1,538.50	
		$33,245.09
Cost of Operation		
Janitors' salaries	$ 1,896.00	
Fuel	2,444.48	
Janitors' supplies, etc.	270.29	
		$ 4,610.77
Maintenance		1,606.96
H. S. Athletics		238.05
Libraries		28.27
Health		840.63
Transportation		2,543.50
Equipment		704.41
Miscellaneous		86.38
		$ 45,985.77

1948 FINANCIAL ESTIMATES

General Control		
School committee expenses	$ 25.00	
Supt. Schools' salary	1,100.00	
Secretary's salary	425.00	
Travel expense & office costs	225.00	
Law enforcement	300.00	
		$2,075.00
Cost of Instruction		
Regular teachers & substitutes	$31,500.00	
Drawing, music, physical ed. and nature study teachers	2,050.00	
Text books	800.00	
Supplies	1,500.00	
		$35,850.00
Cost of Operation		
Janitors' salaries	$ 2,150.00	
Fuel	2,500.00	
Janitors' supplies, etc.	300.00	
		4,950.00

Maintenance	1,000.00
H. S. Athletics	200.00
Libraries	100.00
Health	1,075.00
Transportation	2,575.00
Equipment	400.00
Miscellaneous	75.00
	$ 48,300.00

Estimated Reimbursements:		
Supt. Schools	$ 483.33	
General School Fund, Part 1	4,290.00	
General School Fund, Part 2 (Probably less)	3,334.19	
Chapter 679, Acts of 1947	538.50	
Tuition & Transp. State Wards	400.00	
	$ 9,046.02	
Estimated expenditures in 1948		$ 48,300.00
Estimated reimbursements in 1948		9,046.02
Estimated total from taxation in 1948		$ 39,253.98

REIMBURSEMENTS

Chapter 679 of the Acts of 1947 distributes to the towns and cities for this year an added million dollars for transportation reimbursement. Claims were filed by the school department for the transportation cost of all children who had averaged to ride a mile and a half each way each school day. The transportation cost out of local taxes is five dollars for each child in net average membership during the school year ending in June, 1947. The added reimbursement for Merrimac's claim is $662.50; some of the General School Fund, Part II, annually claimed by Merrimac's school department, has already been for transportation.

Reimbursements for teachers' salaries did not fare so well in Massachusetts during 1947 as transportation; in fact, it failed altogether, but bills for teacher salary reimbursements to the towns were passed in neighboring states and must come soon in Massachusetts. Another bill has been drawn up and is being sponsored by an active organization called the Massachusetts Association for Adequate State Financing of Public Schools. This organization is affiliated with the Massachusetts Teachers Federation, the Massachusetts Association of School Committees, the Massachusetts Parent-Teacher Association, the Massachusetts Association of School Superintendents, and many other professional and lay groups interested in public education in Massachusetts. The bill, known as Senate 164, has been filed for the 1948 session of legislature by Senator Ralph C. Mahar, Chairman of the Committee on Education in the Senate. Its purpose is to increase state aid from the present figure of about six million to about twenty-eight and a half million. If this bill fails,—and it may,—another is likely to be presented to the following legislature. An excerpt from the report of the 1947 Massachusetts Recess Commission on Education (House 1899) says,—"By 1945 the state's share in support of public schools amounted to under 9% of the total cost. Viewed from any angle, this is meager fiscal evidence of the state educational responsibility. Twenty-eight of the 48 states furnished from state sources anywhere from 30% to 92% of the total school revenues, while for the country as a whole approximately 30% of the school revenue came from the state government."

The National Education Association, warning that a grave crisis is facing the United States, is sponsoring a bill for reimbursing states from federal funds in proportion to the ability of each state to maintain education at a proper level. The bill asks for three hundred million,— an estimated $4,160,000 of which would go annually to the state of Massachusetts.

CONTINUED TEACHER SHORTAGE

The teacher shortage continues, with no relief in sight, and the value of the dollar continues to decrease. In October, 1947, the Massachusetts teacher shortage was about 300. Enrollments in teacher colleges are not satisfactory. Senior pupils in teacher colleges are given contracts before they graduate at figures exceeding the maximum paid in Merrimac to teachers of years of experience. Research Bulletin E16-III of the Massachusetts Teachers Federation, released December 12, 1947, gives the median (measured middle) elementary women classroom teachers salary in the reporting 103 Massachusetts small towns which run their own high schools as between $2,000 and $2,100 in October, 1947, and the same figure for the state as a whole (E 16) between $2,400 and $2,500 (high school men classroom teachers between $3,300 and $3,400,—women between $2,300 and $2,400). Merrimac classroom salaries at the new and higher scale adopted in 1947 and retroactive to January 1, 1947, start at $1,500 for teachers without degrees, with $100 increase annually for four steps. $100 for batchelor's degree. $100 more for master's degree. Only one Merrimac elementary teacher now receives more than $1,900 as classroom teacher.

House bill 254 for 1948 legislature is an act establishing $2,400 as the minimum salary in public day schools. This is the figure recommended by the commissioner.

Towns in this district which do not run their own high schools were notified in 1947 that tuition rates will go up sharply beginning January 1, 1948.

COMPARISONS OF SCHOOL COSTS

According to the figures in Research Bulletin E 9-III of the Massachusetts Teachers Federation, released November 20, 1947, which reported on 103 towns in Merrimac's group which run their own small high schools, the

percentage of total Merrimac local tax which is used for the schools was only slightly more than three quarters (.769) of the average percentage of the total local tax which was used for the schools in the 103 towns of this group.

UPWARD TREND OF FIRST GRADE ENROLLMENTS

The birth rate per thousand in Massachusetts has risen from 14.7 to 21.3 since 1939." This is an increase of about 45%. These decimals, applied to the Merrimac population, and assuming that the town has remained about the same size, would mean a rise of expected first grade entrance from 35 to 51, except that such figures should be applied five or six years in lag because of the lapse of time between a child's birth and his entrance in school. According to statistics presented to the Harvard Conference for Superintendents on July 29 and 30, the national trend of birth rates indicate that the early 1950's will show 50% increase in lower grade enrollments. In Merrimac the cumulative enrollment in the first grade for the six-year period ending in 1947 is 261, while that for the preceding six years is 217,— an increase of more than 20%, from an average of 36.2 to an average of 43.5.

SPRING PRE-SCHOOL CLINIC AND REGISTRATION

On June 5th, Merrimac held a pre-school clinic and fall registration at Centre School. There was a state-wide movement in 1947 to have pre-school clinics before school closed in June, and on the same day to have the child registered for the opening of school in September. This leaves the summer free for the parent to follow up in case of any medical findings, and to make definite plans for entering the child on the opening day.

ENROLLMENT

On the first of October the enrollment of Merrimac public schools was 392, distributed as follows: In grades one to six 244, in grades seven and eight 65, in grades nine to twelve 83. Further distribution was— Grade I: Mrs. Whiting and Mrs. Davis 50, Grade II: Mrs. Manning and Mrs. Davis 46, Grade III: Mrs. Snow 38, Grade IV: Mrs. Felch 32, Grade V: Mrs. Journeay 39, Grade VI: Miss Burns 39, Grade VII: Mrs. Wolfe 26, Grade VIII: Mrs. Shaheen 39. In the High School, Grade IX 28, X 15, XI 23, XII 17, Mr. Chase, Miss Phelan, Mrs. Halpern, Mr. Patchett, Mr. Morrow.

TEACHING STAFF

At the end of January, 1947, Miss Harriet Shook resigned. Her place was taken beginning the first part of February by Mrs. Mae Ethel Davis of Amesbury. Mrs. Davis, a graduate of Salem Normal School, taught fifteen years in Merrimac. She left in 1934; she was then a teacher of the lower grades at Merrimacport.

At the end of the School year in June, Miss Dorothy Kyros, language teacher at the high school, resigned. Her work was taken over by Mr. Isaiah Chase, principal. Mr. Chases' first work in this district was that of a language teacher at Merrimac High School. The high school staff was completed by the transfer of Mr. Edward Morrow as a full-time high school teacher; he was also continued as high school athletic coach for boys. The eighth grade, still in a classroom at the high school building, was assigned to Mrs. Angeline C. Shaheen. Mrs. Shaheen's first teaching in this district was in classes of junior high school grade. The sixth grade, still at Prospect Street School with the seventh, was assigned to Miss Mary C. Burns. Miss Burns was also made acting principal of the Prospect Street School. At the Centre School, which still shelters the first

five grades only, Mrs. Miriam M. Felch was assigned to the fourth grade and Mrs. Davis to part of the first grade and part of the second grade. Mrs. Helen K. Manning continued as acting principal of Centre School until the end of November when she resigned the administrative duties but continued as second grade teacher. Mrs. Angeline C. Shaheen, who is principal on tenure, comes to the Centre School office after the close of her eighth grade duties, usually at about two o'clock.

The transfer of teachers, after the resignation of Miss Kyros, reduced the number of teachers by one.

The state returns from the spring clinic (Dr. Fiske and Kirk) held under Chapter 71, Section 46, did not show a sufficient number of mandated cases to make a special class necessary at the Port in September.

In Conservation and Nature Lore, given every other Thursday in grade five under the auspices of the Massachusetts Audubon Society, Miss Dorothy Snyder from Peabody Museum, Salem, replaced Mr. John V. Dennis in the fall.

In the music department Mrs. Doris M. Currier arranged for instrumental instruction in school time for those whose parents desire it, in the hope of building material for a Merrimac school orchestra. Four pupils from the sixth grade, one from the seventh, and one from the fourth report for violin lessons. One or two others are planning to start soon. Mrs. Printon of Salisbury is the instructor in instrumental music.

GRADUATIONS

On Monday evening, June 16, at Sargent Hall, a class of 32 pupils, consisting of 15 boys and 17 girls, graduated from the eighth grade. Four were on the high honor roll for the year: Earl Brooks, Jr., Shirley Kneeland, Richard Taylor, and Phyllis Weckezak; eight were on honor roll

for the year: Loretta Bisson, Shirley Bunker, Judythe Buzzell, Juanita Hardy, Patricia Lambert, Sally Lund, Louise Sanborn, and Lois Sloban. The diplomas were presented by Mr. Edwin E. Leidich The class gift, a globe, was presented by Lois Sloban and accepted by Charlotte Powers. A feature of the graduation was a Class Song written by a class committee and adapted to the music of an old folk song.

On Wednesday evening, June 18, at Sargent Hall, a class of 12 pupils, consisting of 6 boys and 6 girls, graduated from the Merrimac High School. The valedictory was by Evelyn Nichol and the salutatory by Onni Mustonen. Diplomas were presented by Mrs. Annie L. Tucker. Other data will be found in the principal's report.

GENERAL SCHOOL NOTES

On February 5 the Haverhill Camp of Gideons gave a bible to each teacher and pupil in school from grade five through the high school. The presentations were by Mr. Gordon McCarron, President of the Boston Camp, and Mr. Frank Pond, President of the Haverhill Camp. Permission, by vote of the Merrimac School Committee, had been obtained by the secretary of the Haverhill Camp, Mr. Theodore R. Chase of Merrimac.

On March 3 the Town of Merrimac voted not to rescind the vote for the new consolidated school.

In March, due to a country-wide outbreak here and there of diptheria, the immunization of pupils was rechecked. For those children whose parents signed the request slips that were sent home, "booster" inoculations were given. Above the sixth grade the Schick test was available.

The annual standardized achievement tests were given on May 15 in the various school subjects for all pupils from grade two to eight inclusive. In high school the

Iowa Tests of Educational Development were given again. In the fall, teachers throughout the grades were given sheets showing how each subject in the classes they were starting stood in respect to the national median of achievement, and what the normal time allotments were. These facts indicated which subjects in their grades needed the most attention and which should therefore be given somewhat more than the average amount of time which would normally be allotted to that subject in that grade.

On May 29, at Sargent Hall, pupils of all grades united for the usual participation in Memorial Day exercises. In the place of a speaker there was a motion picture on the history and development of America.

In October a survey was made, covering the past five years of the elementary schools and their teaching personnel, through a detailed questionnaire sent to the superintendent by the state department.

On October 21, at Spalding School, Salisbury, the teachers of Merrimac, Newbury, Salisbury and West Newbury met at 2 o'clock for a Symposium on Spelling. Miss Burns led the discussion on "Kinds of Spelling Knowledge," Mrs. Manning on "Attitudes and Habits in Learning Spelling," and Mrs. Shaheen on "Individual Study and Testing." Mr. Patchett was elected Vice-President of the Wenemesane Club, a group affiliated with the Massachusetts Federation of Teachers and comprising the teachers of the four towns.

On October 22, on the occasion of the visit of the Freedom Train to Haverhill, children were excused from school to go through the train, if the parent so requested in writing. About 150 pupils and teachers went by special buses of the Massachusetts Northeastern. The P. T. A. and First National Bank generously sponsored whatever transportation deficit was left for the special buses after the pupil fares.

On the morning of November 13 Inspector William F. Higgins from the Registry of Motor Vehicles showed films and gave talks on safety on the highways. The first group, at nine o'clock at Sargent Hall, comprised grades one to seven. The second group, with a different film, for grades eight to twelve, was at the High School.

Throughout 1947 Type "C" milk program of the Community School Lunch was continued, that is, papers were again filed and the program renewed for Centre, Prospect, and High under the fall state reorganization. Under this program the state pays two cents a half-pint bottle, after detailed claims have been filed. The child pays the difference. It should be called again to the attention of parents that, at the lower subsidized price, milk should be ordered for the pupil by the week, or the dealer may be the loser.

Parental interest continued during the year in religious instruction under the conditions of Chapter 423 of the Acts of 1941. The Church of the Nativity reorganized classes from Grades 3 through 8. Under the statute, pupils whose parents request it in writing are excused from school one hour each week for religious instruction. In the fall, 109 attended classes. By grades the total registration for the town in all denominations was: Grade III 5, IV 19, V 26, VI 29, VII 20, VIII 10. The groups from grades four through seven, that meet at the First Baptist Church vestry, were taught by Mrs. L. F. Powers. All classes are held on Mondays, with a scheduled hour for each grade. There are classes from 9.15 a. m. to 2.15 p. m.

At the Centre School in the fall there was a shift of grade rooms to keep the beginning groups compactly together and to adjust the size of class to size of room. On the first floor, from School Street, front to rear, the order was Grade two, grades one and two (overflow), grade one, on the second floor, in same order, it was Grade three, grade five, grade four. Throughout the year there were so many special features that any mention must be random samp-

lings, such as The Friendly Village project in the spring in grade two, the blackboard color-chalk drawings by Mrs. Felch of rabbit groups at Easter and of the Star of Bethlehem scene at Christmas time, and the geography radio program (Seeing America) of fifth grade at 9.15 on Tuesdays.

The pupils' T. B. Seal Sales, for helping the county campaign against tuberculosis, amounted to $15.91.

High school extra-curriculum activities were varied: they were social (such as the junior reception to seniors at Sargent Hall on May 10), dramatic (such as "The Singing Ghost" at Grange Hall on December 4), athletics both for the boys and girls, and other features which Mr. Chase will report upon. An athletic feature during the year was the basketball meet at Boston Garden with the team from Hanover, Massachusetts, on December 12, the transportation for which was arranged through the Boosters' Club.

School equipment added during the year included a Bioscope for projecting magnified objects on a screen in science work, and a Rex-O-Graph, a spirit duplicating machine.

Maintenance items during 1947 included, at Centre School, the repainting of the middle and rear rooms of the first floor and the installation of a hand rail on the rear cement steps, at Prospect Street School the repair of the piazza and its hand rails, as well as the hand rails to the basement, and at the High School the installation in the lower corridor of a smoke screen with double-acting doors. There were many minor maintenance items such as the repair of loose ceilings at both High and Centre Schools.

Mr. Charles Potter retired as janitor after many years of service. The janitor at both High and Centre Schools beginning Sept. 1, 1947, has been Mr. Russell G. Bowser.

RETURN OF EMPLOYMENT RESTRICTIONS FOR CHILDREN FOURTEEN TO SIXTEEN

Notification from the state department terminated special war-time concessions for granting of permits to minors between their fourteenth and sixteenth birthdays for longer hours for certain employment.

"The concessions made in 1943 covered employment in Bakeries, Bowling Alleys, Drink Dispensaries, Department Stores, Hospitals, Launderies and Dry Cleaners, Motion Picture Theaters, Motor Vehicle Operators, Parks and Beaches, Pharmacies, Restaurants, Retail Grocery Stores, Retail Dry Goods Stores, Shoe Shine Establishments, and Tractor Mowers. Except as indicated for bowling alley employment (6 hrs. per day, 6 days per week, until 10 P. M.) no employer may continue to employ minors under terms of emergency suspension statutes after September 15, 1947, even on authority of permits granted prior to that date." The hours now revert to six p. m. and the other limitations of the original statute.

TRANSPORTATION

On the first of October, 147 of the 392 Merrimac public school pupils (37.5%) were transported regularly by the Massachusetts Northeastern Transportation Company. 128 pupils rode an average of at least one and one-half miles each way each school day. The 147 transported included 30 of the 83 high school pupils, 22 of the 65 pupils in the seventh and eighth grades, and 95 of the 244 pupils in the first six grades. From Birchmeadow there were 29, from Bear Hill and Lake Attitash 51, and from the Port 67.

VOCATIONAL

In the fall of 1947 six boys enrolled for vocational

training at the Charles W. Arnold Trade School in Haverhill. Two were in the Sheet Metal Course, one in the Electrical, one in Printing, and two in the General Vocational. The tuition of trade schools goes up from $170 to $200 a year beginning January 1, 1948.

In the fall there were also three Merrimac boys, including two veterans, in the Essex County school at Hathorne.

PUTNAM FUND

In the fall of 1947 the Supreme Judicial Court, Essex ss, handed down the findings of the Master in No. 2426 Equity pertaining to the future disposition of the funds left at the disposal of the Trustees of the Putnam Free School, Newburyport. After long litigation the funds were set up for scholarships, not to exceed $500 a year, "in recognized colleges, universities, and institutions of learning authorized by law to award degrees" * * * "in awarding scholarships, institutions be selected which provide courses in English and in mathematics the first year, and as a condition of the award the student be required to take first year English, mathematics, or both" * * * and the trustees - - - "give preference to applicants within the area from which attendance at the Putnam Free School, when it operated, was largely drawn, viz., Newburyport, Newbury, West Newbury, Georgetown, Rowley, Amesbury, Merrimac, Salisbury, Groveland, Boxford and Topsfield."

In setting up this scholarship, much credit is due to the pleadings of Attorney John H. O'Neil of Amesbury.

REPORT OF THE SCHOOL NURSE

Dr. John C. Page, Superintendent of Schools, and Members of the School Committee.

My report is herewith submitted dating from January 1, 1947 to December 31, 1947.

Number of School Visits	150
Number of Home Visits	63
Number of Pupils examined by Dr. Davis (annual physical examination) nurse assisting	345

The Toixoid Clinics were held March 27th, April 17th and May 8th at the Centre School under the direction of Dr. Davis to immunize children against Diphtheria.

Due to the fact there had been a death in the district from Diphtheria, it was advocated that we do Schick testing and also give Booster doses (one inoculation) of toxoid to those having been immunized previous to 1945.

The Schick test was given to pupils above the sixth grade through High School (parent's consent) on March 31st at the High School.

Number receiving the Schick Test	98
Number of Positive Reactors	26

The pupils having a Positive Reaction to the Schick test were then given the opportunity to become immunized with toxoid inoculations. Several of the teachers as well as pupils had the Schick test followed by toxoid if found necessary.

Number receiving Booster doses of Toxoid (one dose)	132
Number of Pre-School Children receiving Booster doses	17
Number receiving the 3 inoculations of Toxoid to establish an immunity.	51

The Pre-School Clinic was held June 5th at the Centre School by Dr. Davis. This clinic was for all children who would be entering the first grade in September and was held for the purpose of giving a Physical Examination to each child, so that any physical defect which was found could be corrected during the summer months.

These children were registered for the first grade by the teachers at the same time instead of having Registration day in September.

Number attending	28

The Tuberculin testing clinic was held at the High School December 1st , 3rd, 5th, 8th, 10th, 12th and 15th. This clinic was conducted by Dr. Davis and was for all pupils from the eighth grade through High School.

Number enrolled in the school	125
Number tested	114
Number Positive Reactors	11

Those pupils having a Positive reaction to the test will have Chest X-Rays sometime in January at the High School.

Respectfully submitted
RAMONA H. HEWSON, R .N.

REPORT OF THE SCHOOL DENTAL CLINIC

From January 9, 1947 to June 11, 1947 the following work was done at the school dental clinic under the direction of Dr. J. A. Hawes:-

Cleanings	36
Silver fillings	245
Porcelain fillings	37
Cement fillings	26
Extractions	58

There were 41 dental certificates given to pupils that their work done and completed at the clinic between the above dates.

From September 10, 1947 to December 17, 1947 the following work has been done at the school dental clinic by Dr. Hawes:-

Examinations	297
Cleanings	11
Silver fillings	143
Porcelain fillings	16
Cement fillings	21
Extractions	26

There have been 55 dental certificates given to pupils having their work done and completed during this period at the clinic.

Respectfully submitted
CLARA T. ANDERSON,
Dental Assistant

REPORT OF THE SUPERVISOR OF ART

Many very interesting pictures, and useful objects were created by the students of the Merrimac Schools, this year, as they applied their lessons in Design, Color, Composition and Object Drawing to the various projects assigned to them.

Art Portfolios, P. T. A. Posters, silhouettes, masks and Christmas gifts were among the lessons carried out by the seventh and eighth grades. Poster Paints, water colors, papier-masche, and colored papers were used by these students.

The fifth and sixth grades designed Animal Posters, party hats, Art Folders, and painted with water colors, Tempera Colors, and Textile Paints.

Grades three and four made paper Mosaics, window decorations, miniature aquariums and Christmas presents. They drew animals, people, houses and trees.

Simplified object drawings, repeat patterns, Christmas presents, a Thanksgiving sandtable project and a mural were enthusiastically made by the first and second grade children.

The High School students have made ash trays, belts, lawn figures, bracelets, bowls and hot mats in the Handicraft Course.

Such materials as felt, wood, crepe paper, copper, aluminum and glass were used in this course.

EFFIE KNAPP.

REPORT OF THE SUPERVISOR OF ELEMENTARY PHYSICAL EDUCATION

The Physical Education Program for the town of Merrimac is being conducted the same as last year. The program is based on a three-season plan; fall, winter and spring.

Last spring the girls from the Prospect School played softball with the West Newbury girls.

This fall the boys of the Prospect School played soccer against the West Newbury boys.

In the winter program of the Prospect School, folk dances were taught in connection with a musical program given by Mrs. Currier last spring.

The Centre School held their field day last June. Each grade participated in a race. Prizes were awarded to the winners in each grade. The games consisted of three-legged, sack, wheelbarrow, and relay races.

Respectfully submitted

MARY E. WALKER

REPORT OF ACTING PRINCIPAL OF THE PROSPECT STREET SCHOOL

Due to the continued overcrowded conditions at the Centre School the sixth grade was again placed in the Junior High School building on Prospect Street with Miss

Burns as teacher of the sixth grade and Mrs. Wolfe as teacher of the seventh grade.

On October 1, 1947, there were 39 pupils enrolled in the sixth grade and 26 pupils in the seventh grade making a total enrollment of 65 pupils.

Since September the regular school program has included various interesting activities. The Friday afternoon assembly programs, organized by the pupils, have included the following activities: Spelling Bees between the grades, holiday and musical programs, and an educational, illustrated travelogue by Mrs. A. Roy Swenson. Under the leadership of the class officers the sixth grade has organized a Current Events club. The seventh grade also holds weekly class meetings with their officers in charge.

At the Christmas assembly, during which a program and refreshments were enjoyed, the occasion was highlighted by the presentation of a soccerball and a football to the children.

Respectfully submitted,

MARY C. BURNS

REPORT OF THE HIGH SCHOOL PRINCIPAL

Dr. John C. Page and Members of the Merrimac School Committee:

On October 1, 1947, there were 83 pupils enrolled in the four grades of the high school, 36 boys and 47 girls. The eighth grade, also housed in the building, had 39 pupils enrolled, 24 boys and 15 girls, making in all 122 pupils in the building.

The resignation of Miss Dorothy Kyros, effective in September, made necessary some changes in the teaching assignments. Mr. Edward Morrow, who was shifted from

the eighth grade, took over the science field with the freshman course in mathematics and sociology along with his work as boys' coach. Miss Isabelle Phelan resumed all the English classes and continues her capable coaching. Mr. Chase returned to the foreign languages with the advanced algebra course added. Spanish, which had been added to the curriculum during the war, was dropped chiefly because it was elected by too few pupils to justify its continuation. A sophomore laboratory course in biology was added to fill out a well rounded offering in the sciences.

In the Spring of 1947 the Iowa Survey tests were taken by the high school pupils as a follow-up on the tests taken in the previous year. These tests did show what the principal had hoped they would: namely, a definite improvement in scientific knowledge, especially in the lower classes where the revision in electives and prescribed courses was in effect. A further improvement can be expected as a result of the increased offering described above.

In December of 1947 a new duplicator was placed in the Commercial Department, purchased by the School Committee for the use of the whole school system. The Convenience and efficiency of this machine, especially for the comparatively short runs which a system of our size usually has, makes this a great improvement over the mimeograph which has had a long and hard use in the past.

Academic courses alone in any school, important as they are, fall far short of filling all the educational needs of the average high school student. A list of extra-curricular affairs and activities offered by the high school and directed by the various members of the faculty shows how we attempt to meet many of these needs: tag football, basketball, and baseball for the boys; basketball and softball for the girls; cheerleading; publication of a year-

book by the senior class, and publication of a school paper at stated intervals; the New York trip by the seniors; the senior play; "Stunt Night" and a "Variety Show;" the Varsity Club and the Tri Hi Y clubs; visits to the Freedom Train; participation in the State-wide observance of "Good Government Day;" and finally the Baccalureate and Graduation exercises themselves. Some schools provide for participation in many similar activities by including them with the time allotted to the school day. In Merrimac their time is nearly entirely outside of the regular school hours. Unless the school day should be lengthened, they should remain so; but youngsters should be encouraged by their parents wherever possible to take active parts in these social, athletic, and extra-curricular affairs.

It is worthy of note that the Amesbury high school and Merrimac co-operated in the observance of Good Government Day by having assemblies in the two schools where the "candidates" gave campaign speeches. As a result of the voting which followed the assemblies, James Swenson, Merrimac '48, was elected the student representative from this district.

A group of parents and friends of the school joined together in the Fall of 1947 to form a "Boosters Club" to help support the athletic program of the school. Through their efforts it was made possible to send not only the boys' baskeaball team to play a game at the Boston Garden on December 12th, but also a large delegation of supporters with them.

On June 16, 1947, at excercises held in Sargent Hall thirty-two pupils were graduated from the eighth grade. The eighth grade graduation is a local tradition which most other localities observe by simple exercises held at the school. A list of the eighth grade graduates follows this report.

On June 18, 1947, twelve students were graduated

from the high school at appropriate exercises in Sargent Hall. The number was far below what is to be expected from the larger classes following. At the present writing one of the twelve is in the U. S. Navy, one girl is married and has moved to another state, three members are in college and one is about to enter, and the others are all employed.

The class parts were awarded as follows:

Valedictory	Evelyn J. Nicol
Salutatory	Onni H. E. Mustonen
Class Will	Judith M. Flynn
Class Prophecy	Maryjane E. Paul
Class Gifts	Robert E. L. Whitcomb
Class Poet	Barbara A. Greeley
Class History	George R. Buzzell, Jr.

The day when the Merrimac Schools can move into their proposed new building is in the very indefinite future. In the meanwhile the high school faculty continues to work with excellent human material and poor physical equipment to produce results which compare very well by every standard we know how to use.

Respectfully submitted

ISAIAH CHASE,

HIGH SCHOOL GRADUATES OF 1947

George R. Buzzell, Jr., Robert L. Dupois, James A. Flynn, Judith Mary Flynn, Jean Elizabeth Grant, Barbara Anne Greeley, Onni H. E. Mustonen, Evelyn Jane Nicol, Maryjane Evelyn Paul, Donald Fader Robinson, Robert E. L. Whitcomb, Violet Yurkovich.

GRADUATES OF GRADE EIGHT, 1947

Betty-Jane Beardsley, Arthur Joseph Bisson, Charles W. Bisson, Loretta M. Bisson, Earle George Brooks, Jr., Shirley Eleanor Bunker, Judythe Ann Buzzell, Anthony J. Casazza, Ralph A. Dudley, William Henry Franklin, 3rd., Nancy Louise Gilmore, Richard Francis Gilmore, Marcia Bernadette Hall, Shirley Ann Kneeland, Patricia Ann Lambert, Roland Marlon Lambert, Richard Austin Lavalley, Wallace George Leighton, Jr., Robert Marshall Lord, Sally Lou Lund, Elizabeth Katherine Malmquist, George Raymond Mooers, Virginia Annabelle Murray, Robert Edward Owens, Louise Ellen Sanborn, Lois Janet Sloban, John Edward Stewart, Margaret Mae Stewart, Richard Wright Taylor, Joan Dorothy Wade, Phyllis A. Wechezak, Juanita Verlyn Hardy.

HONOR PUPILS

Loretta M. Bisson
Earle George Brooks, Jr.
Shirley Eleanor Bunker
Judythe Ann Buzzell
Juanita Verlyn Hardy
Shirley Ann Kneeland
Patricia Ann Lambert
Sally Lou Lund
Louise Ellen Sanborn
Lois Janet Sloban
Richard Wright Taylor
Phyllis A. Wechezak

ATTENDANCE HONOR ROLL

High School:

Grade 12: ***Maryjane Paul.
11: Phyllis Clark, Edna Dwinnells.
10: none.
9: William Andrews.
8: ******Charles W. Bisson, Loretta M. Bisson, Robert M. Lord.

Prospect Street School:

Grade 7: Francis Boetti, Rita Dudley, Richard Emery

6: Elizabeth Weigel, John Woodard.

Centre School:

Grade 5: Elsie Hoyt.

4: Ethel Chase, Joanne Dufault, Richard Knight.

3: Robert Jewett.

2: Richard Jewett.

1: None.

*** Not absent for 3 years, September, 1944 to June, 1947.

****** Not absent for 6 years , September, 1941 to June, 1947.

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Appropriations Made 1947 16
Fire Alarm 26
Jury List 7
Town Officers 3
Town Warrant 94
Reports of—
- Assessors 13
- Board of Public Welfare 23
- Bureau of Old Age Assistance 25
- Cemetery Commissioners 21
- Dog Officer 28
- Finance Committee 38
- Fire Engineers 27
- Inspector of Wires 15
- Inspector of Milk, Animals and Slaughtering 37
- Municipal Light Board 32
- Playground Commissioners 37
- Police Department 9
- Public Health Nurse 24
- Public Library 19
- School Building Committee 29
- School Committee 103
- Sealer of Weights and Measures 36
- Selectmen 8
- State Auditor 87
- Tax Collector 84
- Town Accountant 41
- Town Clerk 11
- Town Forest Committee 31
- Town Treasurer 20
- Trustees of Kimball Park 21
- Water Commissioners 34

Vote for Town Officers 100